2009

ADMISSIONS LOG BOOK

RECORD

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Item #185-414

HR#	Pt's NAME	S.O.C	D.D.R	R.BY
1001	SANTOS MOLGADO	2/16/07		
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1010	MAMIE MYERS	2/21/07		
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1012	ARMANDO PEREZ	2/21/07		
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1014	ALEJANDRO MARRERO	2/19/07		
101K	LUIS ROJAS	2/14/07		
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1028	FELICIA PLACERES	2/27/07		
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MR#	RIS NAME	S.O.C	D.O.R.	R.BY
1034				
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1036	CARMEN MEDINA	4/26/07		
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1038				
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1040	MARIE BASQUIN	3/3/07		
1041	LYDIA PEREZ	3/3/07		
1042				
1043	ELIAN TAYLOR	5/9/07		
1044				
1045	JULIO GARCIA	3/3/07		
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1051	MARTA VALDEZ	3/7/07		
1052	NATALIE PEDRO	4/5/07		
1053				
1054	DOLORES ANTUNE	3/08/07		
1055				
1056	ELSA PIRES	5/01/07		
1057				
1058	JORGE VERGNE	4/5/07		
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1066	WILSON RODRIGUEZ	3/01/07		

MR#	PT's NAME	S.O.C	D.O.R	R.BY
1067	MARIA RODRIGUEZ	3/01/07		
1068				
1069	JUAN QUINTERO	3/12/07		
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1074	ISRAEL PIKMAN			
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1082	ELA MURRAY	3/17/07		
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1093	CARMEN GONZALEZ	3/24/07		
1094				
1095				
1096				
1097	ELSA MORALES	4/9/07		
1098				
1099	LUCIANO BARRIOS	3/24/07		

MR#	P/S NAME	SOC	D.O.R	RBY
1100	MILTON THALER	3/28/07		
1101	BRENDA BLACK	3/27/07		
1102				
1103				
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1105				
1106				
1107	PATRICIA NEALY	3/29/07		
1108				
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1110	ELLIOT LEVY	4/14/07		
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1114	MARIA MORALES	3/29/07		
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1116	CONSUELO LÓPEZ	5/16/07		
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1128	NORMAN Bernard	4/5/07		
1129	RAUL TRUJILLO	4/5/07		
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MR#	PT's NAME	S.O.C	D.O.R	R.BY
1133				
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1139	NANCY SAMPSON			
1140				
1141				
1142	JEANNETTE GIBBY	4/13/07		
1143				
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1147	ISMAEL FELICIANO	4/12/07		
1148				
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1150				
1151	ADELINA SANCHEZ	4/20/07		
1152	ROSA PISCOLISCH	4/17/07		
1153				
1154	DANIEL VICTORIA	4/17/07		
1155	EUGENIO GUERRA	4/14/07		
1156	CARMEN VEGA	4/18/07		
1157				
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1161	AMADO TOLINA	4/19/07		
1162				
1163	JOSEFA GARCIA	4/19/07		
1164	FERNANDO RODRIGUEZ	4/21/07		
1165				

MR#	PT'S NAME	S.O.C	D.O.R	R.B.Y
1166				
1167				
1168	ANDANGIE LAURIEL	4/21/07		
1169				
1170	CLISTINE LANE	4/21/07		
1171	NORMA MURPHY	4/21/07		
1172	MICHAEL BODNE	4/25/07		
1173				
1174	SAMUEL WILBUR	4/24/07		
1175	CIRO-QUESADA-ROSA	4/27/07		
1176	GRADY MOORE	4/25/07		
1177	CARLIE LOVETT	4/26/07		
1178	HIGINIA ESTRADA	4/25/07		
1179				
1180	ANDRE VACINTHE	4/26/07		
1181	MYRTLE BARR	5/3/07		
1182				
1183	MANUEL SOLIS	4/25/07		
1184				
1185	ALTAGRACIA BASILIO	4/26/07		
1186	RAFAEL ALVAS	4/26/07		
1187				
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1189				
1190	MARIA TUNES	5/3/07		
1191	MARY CURTIS	5/3/07		
1192	JAMES BRYANT	4/28/07		
1193	ANITA ENEAS	5/4/07		
1194	EITIDAL ALSAIS	5/4/07		
1195	ALFRED QUICK	5/4/07		
1196	ROGER MARTINEZ	5/5/07		
1197	ANTONINO MARTINEZ	5/5/07		
1198	LUISA SANCHEZ	5/5/07		

MR#	PTS NAME	S.O.C	D.O.R	13 R.BY.
1199				
1200	JOSE RODRIGUEZ	5/7/07		
1201				
1202	REINALDO RODRIGUEZ	5/17/07		
1203	ANDERSON BECK	5/8/07		
1204	JONNIE COOL BOURNE	5/8/07		
1205	EDITH HENRY	5/12/07		
1206				
1207				
1208				
1209	VIRGINIA TORRENTS	5/11/07		
1210				
1211	EDUARDO PRIETO	5/09/07		
1212	NELIDA RODRIGUEZ	5/10/07		
1213				
1214	WILLIAMS JARDINEZ	5/10/07		
1215	MIRIAM TIELES	5/12/07		
1216	HANNA WOLSKY	5/10/07		
1217	ANDRE ROZEN	5/12/07		
1218	MERCEDES BORRERO	5/09/07		
1219	TATIANA DIAZ	5/09/07		
1220	ASIA PITALUGA			
1221	JOSE GUERRA	5/3/07		
1222	HELEN GOLDYK	5/10/07		
1223	SAMUEL HIGGS	5/11/07		
1224	ORESTES COBO	5/11/07		
1225	VICENTA LIBERATO			
1226	DWIGHT REGION	5/12/07		
1227				
1228	ROSA SEALS			
1229				
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MR#	PT's NAME	S.O.C	D.O.R	R.BY
1232	FELICIA MARTIN	5/15/07.		
1233	DARIEN BYNES	DNQ	5/15/07	Dr. AMER.
1234	RUBY BRINSON			
1235	ISMAY RODRIGUEZ			
1236	CHRISTINE LEWIS	5/16/07.		
1237	ROBERT SOMMERSETT	5/17/07.		
1238	ONELIA OLIVA			
1239	COLLETE GUZMAN			
1240	SAMUEL MACKEY			
1241	ROY BARNAVE			
1242	MARGIE CASTELLO			
1243	FORTUNEE SCHETTINO			
1244	KATHERINE CHAFFIELD			
1245	CAROLYN POSNER			
1246	MARY K. MAGNONI			
1247	DAVID WOODHOUSE	DNQ.	5/18/07	Dr. Reinfeld
1248	RODRIGO PRADA.	DNQ.	5/18/07.	Dr. ABASSI
1249	VERTINO RAMOS	5/18/07	5/17/07	Dr. ABASSI
1250	Amelia BADIA	5/18/07.	5/17/07	Soraya
1251	Kilpatrick; George	DNQ Active Tender.	5-21-07	Amer
1252	Rubio; Rosella	DNQ refused		Abbassi
1253	POLO; America	5-20-07		Amer
1254	guarascio; aida	5-10-07		marshall
1255	Rodriguez; Tomas		5-21-07	Reinfeld
1256	Johnson; Vashti	DNQ. refused.		Ann
1257	Pedreguera; Emma		5-22-07	Nancy
1258	mayers; Ruby		5-21-07	Abbassi
1259	Marie Fecu....	5/23/07		Dr. Amer
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MR#	PT'S NAME	S.O.C	D.O.R	R.BY
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1292	ARDIE ZUCKERMAN	6/1/07	5/30/07	Ann. S
1293	MIRIAM LAMKAY		6/1/07	Mark B.
1294	MANUEL DE LA TORRE	6/1/07	6/1/07	Nancy -
1295	EDUARDO PABON	6/1/07	6/1/07	Nancy -
1296	MARIE L. SEJOUR	6/1/07	6/1/07	Nancy
1297	PEARLIE BROWN	6/1/07	6/2/07	Nadim Y

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MR#	P/S NAME	SOC	DOR	RBY
1298	PLACIDO DIAZ	6/1/07	6/1/07	Nancy
1299	ANTONIO MUNIZ	6/1/07	6/1/07	Nancy
1300	Jay Mills	6/3/07	6/2/07	ANN
1301	Jean MONTESTE	6/2/07	6/1/07.	JOMel
1302	Ann DAverman		6/1/07	JOMel
1303	Pedro Martinez		6/4/07	Rodolfo
1304	SAMUEL ATHLON	6/7/07.	6/7/07	MARK
1305	Maria CHAVEZ		6/4/07	AMer
1306	Dorothy Sherman		6/4/07	NAbil
1307	Felicita Clemencia	DNQ	6/4/07	AMer
1308	Rafail Kalendarin	DNQ	6/4/07	Nadim
1309	Evelyn Hansen		6/4/07	Nadim
1310	Roberto Silva	6/1/07	6/1/07	Nancy
1311	Fayde Goodine			
1312	Beatriz Elscovich		5/31/07	
1313	Genevieve TRZARICA		5/31/07	AMer
1314	HECTOR RAMOS		6/1/07	AMer
1315	Mary LOMAN		6/1/07	Nadim
1316	Margalite Genese		6/5/07	Nadim
1317	Elaine Daniels		6/5/07	Abassi
1318	ADA Garcia		6/5/07	ChiOak
1319	Myra Caballero		6/6/07	Marsha
1320	IMA Ferreira		6/7/07	Nadim
1321	ERNESTO NOYA		6/7/07	Nadim
1322	Carlos Rosello		6/7/07	ChiOak
1323	NANCY SMITH		6/7/07	Moffat
1324	Maria RODRIGUEZ		6/7/07	Nancy
1325	LAURA BECK			Reinfeld
1326	TOMAS SOLOZABAL		6/8/07	ABASSI
1327	ANGEL IZQUIERDO	DNQ	6/8/07	AMer
1328	MARK KOGAN		6/8/07	AMer
1329	William Beirbuer	DNQ	6/8/07	Nadim
1330	IMA Ferreira	DNQ	6/7/07	AMer
1331.	DONALD KNIGHT		6/11/07	MARK

MR#

1251 KILPATRICK GEORGE 6/12/07 Dr. Amer.

1182 ELLA MURRAY 6/12/07 Dr. AMER

998 Jamie Dixon 6/12/07 Nadim -

Mat#	Pts NAME	SOC	DOR	RBC
1332	SILVERIO @ACATTINI	N/A.	6/7/07	Dr.Amer
1333	JOAN WINDSOR	N/A	6/11/07	Dr.Amer
1334	AMERICA PINARES		6/18/07	ABASSI
1335	GERARD SAINTANGE		6/19/07	Nadim.
1336	CRESENCIA ISAAC	N/A-	6/12/07	Dr.Amer
1337	GEORGE JOSEPH	N/A	6/12/07	BAHAGA
Amer. 1338	DENIS PIERRE-LOUIS	6/13/07	6/12/07	Reinfeld
1339	ANTONIO MAYOR	N/A.	6/12/07	Cabrera
1340	JACQUELINE WALKER	6/13/07	6/12/07	ABASSI
1341	AGUSTIN RAMON	N/A.	6/12/07	ABASSI
1342	MARCIA MEILER	N/A.	6/12/07	COCO
1343	JACQUES BEAULIEU	6/13/07	6/12/07	Reinfeld
1344	Rafael LOPEZ	6/14/07	6/12/07	Avila-
1345	AARON WAKER	Another Agency.	6/13/07	Nadim:
1346	MELVIN BURSTEIN	6/16/07.	6/13/07	MARSHALL
1347	DORETHA SAPP		6/12/07	MARK
1348	ALBERTA FLOYD	N/A.	6/13/07	NADIM
1349	DARRYL YOUNG	Pt Refused.	6/13/07	NADIM
1350	RUBY ROBINSON		6/13/07	NADIM
1351	FORTUNATA RUIZ		6/12/07	NADIM
1352	KEVIN COLLIE		5/23/07	NADIM
1353	ARMANDO GONZALEZ	NOT ADM.	6/11/07	COCO-
1354	HELEN LINDSEY.		6/5/07	AMER
1355	JACQUES ST LOT		4/5/07	LILY-
1356	PEDRO DIAZ	6/14/07-	6/14/07	Cabrera
1357	ESMERALDA VERONES	6/9/07	6/8/07	Rodrigo
1358	MANUEL FERNANDEZ	6/13/07	6/12/07	Rodrigo
1359	LESLIAD C. MARENCO	N/A-	6/15/07.	Lily
1360	ROSALEE ROWE		6/16/07	Marshall
1361	LUIS PABON		6/18/07	Reinfeld
1362	Virginia Pabon		6/18/07	Reinfeld
1363	MIRTA RODRIGUEZ		6/15/07	Adriana
1364	SUSAN SYLVAN		6/15/07	NADIM
1365	JOSEPH SALSARULO		6/18/07	NADIM

MR#

1149 Catherine BATES 6/29/07 AMer

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MR#	PTS NAME	S.O.C	D.O.R	R.BY
1366	Maria Esposito		6/19/07	MARK
1367	MARIE ETIENE		6/19/07	ABASS
1368	VINICIA PEREZ		6/19/07	NADIM
1369	THEALETTEL STOVAL		6/19/07	BAHAM
1370	NIEVES MARTINEZ		6/20/07	Eulises
1371	AGNES SCHWARTZ		6/19/07	AMER
1372	Juan C. Valdez		6/20/07	Carolina
1373	IDALIA GIARDINA		6/20/07	NADIM
1374	CHERISENA CHERY		6/21/07	BARBARA
1375	Beatriz Perez		6/21/07	MARSHALL
1376	EDNA WARREN		6/21/07	MARK
1377	ANTONIA MARTINEZ		6/21/07	Elena
1378	QUEEN SMITH		6/22/07	NADIM
1379	MARY WOODEN		6/22/07	Renfeld
1380	Naitove Adriane		6/23/07	Renfeld
1381	Flora Guerra		6/25/07	Unicare
1382	NEVONE NICKSON		6/25/07	MARK
1383	Manuel REGALADO		6/25/07	ABEL
1384	SAMUEL HEASTIE		6/25/07	Renfeld
1385	JUANA MARQUEZ		6/25/07	SUKI
1386	EDWARD TORTA		6/25/07	Renfeld
1387	NATIVIDAD DIAZ		6/25/07	Eulises
1388	PAULINE FRAGOIN		6/25/07	Dr. Amer
1389	Lynn Williams		6/26/07	MARK
1390	ROSA L. CHENAULT		6/26/07	Renfeld
1391	EDWIN VARGAS		6/26/07	ABASS
1392	Mary Sanders		6/26/07	Renfeld
1393	Aracelia Gonzalez		6/26/07	ABASS
1394	JOSE CARDENZA		6/26/07	RUTH
1395	JOSE G. SANCHEZ		6/23/07	Rodolfo
1396	Jeraline Crawford	6/29/07	6/28/07	AMER
1397	Annie Hamm	6/29/07	6/28/07	Renfeld
1398	Catherine Tripp		6/29/07	Mark
1399	Tonya Jones		6/29/07	Renfeld

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1409	967-2 Hyam Cranek 7/3/07 7/4/07 Marsh
1410	259-6 Damian Martinez 7/12/07 Outstanding
1411	343-3 Manuel Lopez 7/12/07 Outstanding
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MR#	NAME	S/O/C	R.D. 31	RB
1400	Rosa M. Fernandez	7/01/07	6/29/07	Sylvia
1401	Erristine Greene	7/3/07.	7/2/07	Hank
1402	RACHEL WILLIAMS		7/2/07	MLK
1403	JOSE Balban		7/2/07	Abbassi
1404	EMMA PALMER		6/29/07	Manley
1405	Elva Nieves		6/29/07.	Marshall
1406	Maoali Hechevarria		6/29/07	Outside
1407	Melbonia Morgan		6/29/07	Ames
1408	BERNICE LOVI		7/3/07	MLK
1409	Pedro R. Becerra		7/4/07	Abbassi
1410	Rodolfo Villanueva	6/29/07	6/29/07	Nancy
1411	Anita Gachurov.	7/7/07	7/5/07.	Cindy H.S.
1412	MOISE ROSEMOND.	7/7/07	7/5/07	D'Aries
1413	Marie Vixamar	7/7/07.	7/6/07	MASHA
1414	Lilie Bell	7/7/07	7/5/07	Leerfeld
1415	Harris Fox		7/5/07	Marshall
1416	TOM CHAPPEL		7/5/07	Remfeld
1417	ESHMAN RUIZ	7/7/07.	7/5/07	Unrelated
1418	LEILA KAPLAN	7/7/07	7/6/07	Tamarac
1419	ANN SAINTIL		7/8/07	Battalion
1420	Julio Chaviano		7/9/07	Abassi
1421	Gloria Morin		7/9/07.	Ann Stamper
1422	DORIS BORER		7/10/07	Ann Stamper
1423	Willie White	(DNQ Another A.)	7/9/07	Battalion
1424	Sylvia TRAUTMAN,		7/10/07	Wallof
1425	Candida Calderon		7/10/07	Reinfeld
1426	Kenneth Georges		7/10/07	Reinfeld
1427	Maria Bacallao		7/11/07	Pedro
1428	Jean Michel YURDE		7/11/07	Marsh
1429	Richard POSSITER		7/11/07	Marshall
1430	Samuel Bress		7/11/07	Ann
1431	DANIEL NEDKIN		7/13/07	Abassi
1432	ANETA TAYLOR		7/12/07.	Bahasan
1433	JOSE SOTO		7/13/07	Eloise

1370-2- Nieves Matthew Dr. Cabrera -

083-2 Bella Sherman Dr. Rennfeld.

1344 Rafael Lopez Admitted 7/23/07.

1302 Ann Marie Doerman Dmd 7/30/07

1393 Araceli Bley. 7/30/07 - Abassi -

1101- Brenda Black 7/30/07 Nadim -

1007 Indira Cantave 7/25/07 Amer -

708- Sara Ederman 7/30/07 Ford

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MR#	NAME OF PT	SIGC	R.B.4	RBy
1434	NATHANIEL COOLEY	7/13/07	7/10/07	Reinfeld
1435	ISABEL ORTIZ		7/9/07	Nancy
1436	ARMANDO CABALLOS		7/9/07	Nancy
1437	MIRIAM LEVEN		7/13/07	Barbara
1438	LEONISE PASCAL		7/16/07	Marsha
1439	Ana Alvarez		7/16/07	Eulises
1440	MARY CAVACAE		7/16/07	Marsha
1441	STANLEY BECK		7/17/07	Home Care
1442	EFIGENIA MARTE		7/17/07	Mark
1443	RUSSELL SCHOMBING		7/18/07	ANN
1444	YOLANDA PEREZ		7/18/07	ABASS
1445	MILDRED KINSEY		7/18/07	Nadia
1446	SILVIA OLEARE		7/18/07	Mark
1447	MARIA R. NOGUERA		7/18/07	Cruz
1448	PAULA NUNEZ		7/17/07	Nancy
1449	BARBARA BLACK		7/20/07	Reinfeld
1450	KATHLEEN ATTERBURY		7/20/07	Nadia
1451	NADIE J. BAPTIST		7/20/07	Reinfeld
1452	ANTONIO RUIZ		7/20/07	Amer
1453	EMMA LEAL		7/20/07	ABASS
1454	LUIS PINTADO		7/18/07	OUTSTA
1455	PIERRE DESIRE		7/19/07	
1456	BERNARDA SIMONS		7/23/07	MARSHA
1457	VENICA CADET		7/23/07	Reinfeld
1458	GERARDO FERREYRE		7/23/07	OUTSTA
1459	RUTH GIBSON		7/24/07	Mark
1460	DUMAS FINEUS		7/24/07	Reinfeld
1461	Orlando Hernandez		7/24/07	OUTST
1462	NEFTALI GIBSON		7/24/07	Reinfeld
1463	NELSON PINTO		7/24/07	Amer
1464	MANUEL PEREZ			
1465	GUILLERMO PEREZ			
1466	ISABELLE JACOBS		7/26/07	Ann
1467	ANNE FELDER		7/26/07	Mark

#'s	Name of Patient	s/o/c	O.R.	R.B.
1468	Jeannot Dominique		7/27/07	Mark
1469	Regina Kahn		7/27/07	Ann
1470	Reinaldo Montealegre		7/26/07	Reinfeld
1471	Colisson, Earline		7/26/07	Bamford
1472	Otila Aguilar		7/20/07	Abbey
1473	Robert Moss		7/31/07	Reinfeld
1474	Anacfe Joseph		7/30/07	Baharan
1475	Elsa Rausales		7/30/07	Marshall
1476	Zilma Achzar		7/31/07	Bussey
1477	Carlen Cifuentes		7/31/07	Janet
1478	Leonard Walker		7/31/07	Nadia
1479	Emily Hofstadter		7/31/07	Mark
1480	Marie St Fort		7/31/07	Marston
1481	Maria Delano		8/1/07	Abbey
1482	Bienvenido Rosario		8/1/07	Nancy
1483	Bernard Silver		8/2/07	Ann
1484	Albert Pierre		8/2/07	Nadia
1485	Marcalita Ruiz		8/1/07	Louise
1486	James Washington		8/2/07	Nadia
1487	Dorothy Sponder		8/2/07	Ann
1488	Graciela Figueroa		8/2/07	Mark
1489	Barbara Estrada		8/1/07	Marcia
1490	Frank Brown		8/2/07	Anabeth
1491	Margaret Alexander		8/2/07	Mark
1492	Normalean		8/2/07	Estrella
1493	Julia Orosco		8/3/07	Nancy
1494	Jose A. Collazo		8/3/07	Reinfeld
1495	Harry Frazier		8/3/07	Sibley
1496	Famise Roberts		8/6/07	Mark
1497	Carlos Montano		8/6/07	Nadia
1498	Robert Lopoff		8/6/07	Baharan
1499	Monica Kamenel		8/6/07	Mark
1500	Maria Bonini		8/3/07	Reinfeld

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MR#
714 Aye ROMULUS Tunnel 8/14/07

Pts #	Patient Name	SOC	RD	By
1501	Louis Morris		8/6/07	Dr. Reinf.
1502	Luis Hernandez.		8/7/07	Mark.
1503	Sam K Morton		8/16/07	Marshal.
1504	Domingo Pinedo.		8/16/07	Marshal.
1505	Maria Perez.		8/17/07	Abbassi
1506	Gustavo Cano.		8/15/07	Nancy.
1507	Joaquina Marquez		8/3/07	Janet.
1508	Henry Hyslad.		8/6/07	Nadim
1509	Nadj Abochon.		8/6/07	Ana.
1510	Alla Gida. & Dena		8/1/07	Elena.
1511	Davis Del Rosi.		8/6/07	Marshal.
1512	Victoria Whitehead		8/1/07	Ana R.
1513	Patria Alonso.		8/1/07	Ana B
1514	Lazaro Herrera.		8/2/07	Nancy.
1515	Esther Reinaldo.		8/6/07	Dr Abbasi
1516	Marion Hallenbeck		8/3/07	Mark
1517	Hilda Guzman.		8/6/07	Eulices.
1518	Alicia Rivera.		8/8/07	Marshal
1519	Elsa Turatiz		8/8/07	Mark.
1520	Iraida Amador		8/1/07	Hugo.
1521	Fanny Engel.		8/10/07	Mark
1522	Genevieve Vaja.		8/10/07	Ann.
1523	Luz Espinosa.		8/10/07	Abbasi
1524	Donald Jamison		8/14/07	Nadim
1525	Rosa Beckner		8/14/07	Nadim
1526	Jose R Santiago.		8/15/07	Eulia.
1527	Dorma G Torres.		8/16/07	Alina
1528	Senapio Torres.		8/16/07	Alina
1529	Carolina Pujols		8/16/07	Marsha
1530	Mavis Rosman		8/17/07	Nadim
1531	Sara Blatt		8/20/07	Reinf.
1532	Sibella Miranda		8/21/07	Dr Vega
1533	Silvia Fernandez		8/21/07	Oseida

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Pts #	Patient Name	SOC	RS.	By.	Pt
1534	Josi Suarez		8/21/07	Coursso	15
1535.	Alfonso Bock.		8/23/07	Ellena	15
1536.	George Gausi		8/21/07	Reinf.	15
1537	Barry Kutcher		8/21/07	Bahar.	15
1538	Rosa Rijsura		8/23/07	Nadim	15
1539	Alfonso Oliviera		8/21/07	Arlene	15
1540	George Wallace		8/23/07	Nadim	15
1541	Yvonne Cook		8/22/07	York	15
1542	Marilyn Gerberding		8/22/07	Cherell.	15
1543	Randolph Rushford		8/22/07	Joana Castillo	15
1544	Weikel J. Howard		8/23/07	Reinf.	15
1545.	Mary Magnone.		8/24/07	Abbasi.	15
1546.	Irma Bates		8/24/07	Norley.	15
1547	Raymonia Morgan		8/27/07	Karen Ebeng.	15
1548.	Juda Mainegra		8/27/07	Norley.	15
1549	Jorge Gonzales		8/27/07	Abbasi	15
1550	Morton M Deutsch.		8/27/07	Beitel	15
1551	Ria Nouina Hernandez		8/27/07	Abbassi.	15
1552	Rodserult Allen.		8/27/07	Bahrami	15
1553	Moises Diaz		8/27/07	Soraya Pitaluga	15
1554	Ryna Fruchter		8/28/07	Nadim	15
1555	Muriel Colebrook		8/30/07	Yount.	15
1556	Jean Dufour		8/30/07	Junel	15
1557	Michael J Sears		8/31/07	Dennis	15
1558	Gloria Richards		9/4/07	Abbasi	15
1559	Fausto Zepeda		9/4/07	Dr Amer	15
1560	Frank Buckner		9/4/07	Nitza Ros	15
1561	Hauga Doris.		9/4/07	Dr Reinf	15
1562	Rose Regis		9/4/07	Dr Amer	15
1563	Steven Abbott		9/4/07	Dr Reinf.	15
1564	Giza Jacob.		9/4/07	Dr Galbut	15
1565	Emilio Pitaluga		9/5/07	Soraya P.	15
1566	Alba Zambrano		9/5/07	Janet	15
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Pt#	Patient Name.	DOC	RD	By
1567	Angel Estrada		9/5/07	Ruth Diaz
1568	Fadia Hilaire		9/5/07	Dr Amer
1569	Antonia Labrada		9/6/7	Yanet
1570	Prospero Black		9/6/07	Dr Reinf
1571	Maria Quintanilla		9/6/07	Dr Amer
1572	Helma Stroman		9/6/07	Dr Amer
1573	Donna Roth		9/6/07	Dr Abbasi
1574	Tamatha Sinkovs		9/6/07	Dr Amer
1575	Saeid A Barcos		9/6/07	E & E Assoc
1577	Herman Rosenthal		9/6/07	Mark
1576	Paula Avis		9/6/07	Dr Amer
1578	Beatriz de Perez		9/6/7	Dr Arias
1579	Eugenia Reyes		9/7/07	Pedro Correa
1580	Concepcion Monejon		9/7/07	Dr Abbassi
1581	Blanca Jorge		9/7/07	Ana Bec
1582	Manuel Rivera		9/7/07	Dr Reinfeld
1583	Amanda Ocasio		8/31/07	Miguel AP
1584	Madeline Notice		9/10/07	Dr Abbasi
1585	Mercedes Sarmoman		9/8/07	Saeid
1586	Silvia Otero		9/05/07	Richard
1587	Virginia Navarro		9/11/07	Arlyn
1588	Santos Magdaleno		9/12/07	Miguel AP
1589	Mercedes Padilla		9/12/07	"
1590	Daisy Tamayo		9/12/07	"
1591	Maria Martinez		9/12/07	"
1592	Jovone Ruffin		9/12/07	Sonia Gil
1593	Herbert Jackson		9/12/07	Dr Reinfeld
1594	Pedro Hernandez		9/12/07	Sonia Gil
1596	Jannette Horack		9/13/07	Jamel
1597	Alfred Banks		9/13/07	Dr Baharam
1598	Harriet Silvento		9/14/07	Ana Stimpson
1598	Ernesto Alonso		9/14/07	Dr Reinf
1599	Petronila Cotilla		9/14/07	Nancy
1600	Bernardo Bermudez		9/14/07	Nancy

Pts #	Patient Name	SOC	RD	By.	
1601	Willie Sanity		9/18/07	Amer.	
1602	Maria Rivera		9/18/07	Arlyn	
1603	Hermino Perez		9/18/07	Dr Amer	16
1604	Jorge Proenza	DNO2	9/18/07	Hugo	1
1605	Jose Cardenas		9/19/07	Nancy.	1
1606	Saronda Clark.		9/19/07	Eugene.	16
1607	Barbara Clayton		9/19/07	Amer	16
1608	Rafaela Valdes		9/19/07	Dra Delgado	16
1609	Candida Diaz-Herrera		9/19/07	Dra Delgado	16
1610	Adnan Brown		9/19/07	Gabriel	16
1611	Hidelisa Herrera		9/19/07	Dra Delgado	16
1612	Maria Moreno		9/19/07	Dra Delgado	16
1613	Eunice Charles		9/20/07	Amer	16
1614	Wilena Peters		9/21/07	Magno.	16
1615	James Jackson		9/21/07	"	16
1616	David Green		9/21/07	"	16
1617	Dinorah Aguirre		9/21/07	"	16
1618	Betty Farmer		9/21/07	"	16
1619	Angelica Suarez		9/21/07	"	16
1620	Don Wright		9/21/07	"	1
1621	Basha Morales		9/21/07	Abbassi	16
1622	Maria Casado		9/21/07	Marshall.	16
1623	Benita Cuus		9/21/07	Amer	16
1624	Gloria Grases		9/21/07	Abbassi	16
1625	Judith Alfonso.		9/24/07	Reinel.	16
1626	Gladys Alonso		9/24/07	Magno	16
1627	Josefa Valle		9/25/07	Justo	16
1628	Louise Walker		9/25/07	Amer	16
1629	Lula Mc Fadden		9/25/07	Magno	16
1630	Gladis Rodriguez		9/25/07	Magno.	16
1631	Myrna Wilson		9/25/07	Orent.	16
1632	Pearl Seigal.	DNO2	9/26/07	Parking.	16
1633	Sheila Harden		9/27/07	Gen St.	16

Pts	Patient's Name.	SOC.	RD.	By.
1634	Elouise Chester.		10/1	Arlyn
1635	Esperanza T Torres.		9/28	Sonia Yenes
1636	Rufina O Gil.		9/28	Sonia Yeniss.
1637	Magdalena Jaramillo		9/28	Sonia Yeniss.
1638	Oscar T Jaramillo		9/28	Sonia Yenes
1639	Miroslava Egea.		9/28	Ana Delgado
1640	Clementina Gonzalez		10/2	Arlyn Lidie.
1641	Mirta Garcia.		10/2.	Janet Jesus.
1642	Francena Adams.		10/2	Magron
1643	Martha Baker		10/4	Mark.
1644	Sarah Pearlman		10/4	Neiza Rozad.
1645	Mary Shy	DNR.	10/4	Neiza Rozad.
1646	Aquelea Fernandez		10/4	Yenes
1647	Gloria Tamayo		10/4/07	Arlyn
1648	Eugenia Sedanez		10/5/07	Arlyn
1649	Zoraida Planells		10/5/07	Yenes
1650	Miriam Martinez		10/5	Yenes
1651	Vera Graham.	DNR.	10/8	Aner.
1652	Esperanza Otero		10/5	Yenes
1653	Kelsey Odell		10/5	Marsh.
1654	Estelle Perard		10/5.	Marsh
1655	Manuel Canto		10/4	Magno
1656	Marshall Stephenson		10/4	Magn.
1657	Lucy Green		10/4	Magn
1658	Carol Marilyn Warren.		10/4	Magn
1659	Dorotha Barnes		10/4	Magn
1660	Betty Mcclard		10/4	Magn
1661	Margie Goodman		10/4	Magn.
1662	Martha Shakespeare		10/4	Magn
1663	Henry Young		10/4	Magn
1664	Susan Abbrose		10/4	Mag
1665	Esperanza Vilchez		10/9	Arlyn
1666.	Josefina Miguel		10/9	Fisela.

Pts #	Patients Name.	SOC	RD	By	Pts
1667	Phil Shoob		10/10/07	Reinfeld.	16
1668	Ana Ochoa		10/11/07	Magnum	17
1669	Martha Ibanez		10/11/07	Eulises	17
1670	Denise Gray		10/11/07	Magnum.	17
1671	Mary Graham		10/11/07	Nitza R.	17
1672	Emilia Torres		10/11/07	Nitza R.	17
1673	Amanda Santanaria		10/12/07	Dr Cabrera.	17
1674	Mariana Gutierrez		10/12/07	Dr Cabrera	17
1675	Redessa Flend.		10/15/07	Magnum	17
1676	Marta Pinango		10/16/07	Dr Cabrera.	17
1677	Diesla Prosper		10/17/07	Dr Reinfeld.	17
1678	Nancy Gonzalez		10/18/07	Maria Portella	17
1679	Ricardo Alvarez		10/22/07	Dr Cabrera	17
1680	Jose Raul Cabrett		10/22/07	Dr Abbassi	17
1681	Victoria Rodriguez		10/23/07	Eulises RN	17
1682	Eufemia Garcia		10/25/07	Nicaise.	17
1683	Bernard Perwin		10/25/07	Nicaise.	17
1684	Calixto Hernandez.		10/26/07	Gabriela	17
1685	Jean Freshour		10/26/07	Marshall.	17
1686	Dulce Tobrac.		10/26/07	Jesus G.	17
1687	Josi Martinez		10/29/07	Angel RN	17
1688	Virginia Cedeno		10/29/07	Abbassi	17
1689	Patricia Steelwicz		10/30/07	Young C.	17
1690	Frances Sonnenclair		10/30/07	Young C.	17
1691	Lucy Rodriguez		10/30/07	Young C.	17
1692	Lubie Bethel		10/31/07	Dr Abner	17
1693	Hester Sandoval		10/31/07	Dr Abbassi.	17
1694	Roosvelt Bass		11/2/07	Dr Reif.	17
1695	Ruth Kerr.		11/2/07	Fitz.	17
1696	Julia Seutah		11/2/07	Anne Stamp	17
1697	Ramiro Gonzalez		11/2/07	Dr Abbassi	17
1698	Verona Sardina		11/2/07	Dr Abbassi	17
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Pt #	Patients Name	D/O.	51 By
1699	Servando Gonzalez	11/7/07	Silvestre
1700	Shirley Green	11/7/07	Arlyn.
1701	Sr Samuel M. Wesley.	11/7/07	Angel
1702	Reinaldo Minguez.	11/7/07	Dr Cabrer
1703	Dulce M Gomez.	11/7/07	Silvest.
1704	Ygnacio Oropeza.	11/7/07	Angel.
1705	Luis Fuellone	11/9/07	Hilda Alvo
1706	Joice Williams.	11/9/07	Dr Amer
1707	Julio Alvares.	11/9/07	Angel G
1708	George Torres.	11/15/07	Oristano
1709	Steven Wrubel	11/9/07	Nitza.
1710	Gladys Cabrera	11/12/07	Yenuss.
1711	Lydia Francois.	11/13/07	Hilda A.
1712	Martha Figueroa.	11/13/07	Gisela
1713	Lidia Monzon	11/13/07	Yadira.
1714	Annie Lemon	11/13/07	Hilda.
1715	Celia Cutler	11/15/07	Mostal
1716	Diana Bousfield.	11/15/07	Glez + G.
1717	Betty Gilyard	11/15/07	Glez + G.
1718	Maria. Blanco	11/15/07	Rodolfo.
1719	Juana Louverie	11/16/07	Angel.
1720	Estrella Lazo.	11/17/07	Oristano.
1721	Clarence Fushaw	11/19/07	Marshall
1722	Irene Martinez.	11/20/07	Unicare
1723	Estella Tucker	11/20/07	Glez + G.
1724	Barbara Perez.	11/20/07	Glez + G.
1725	Maria Boligan	11/20/07	Glez + G.
1726.	Billy R. Davo	11/20/07	Dr Bahar
1727	Hilda Rosinbaum	11/20/07	Annie S.
1728	Aurora Restrepo	11/20/07	Dr Forsic
1729	Jean Jusbin	11/20/07	Reinfeld
1730			
1731	Elmo Shaw	11/21/07	Dr Reinf

# 52	PATIENT NAME	SOC	By	#
1732	Doris Rivas	11/21/07	Dr Amer	1764
1733	Candida Taveras	11/22/07	Dr Abbass	176
1734	Maria Fonseca	11/25/07	Dr Reinfel	1766
1735	Santa Monaco	11/26/07	Dr Fonseca	176
1736	Libia Velez	11/27/07	Unicare.	176
1737	Maria Perez	11/27/07	Marta B.	176
1738	Mariana Soberano	11/28/07	Dr Abbas	177
1739	Edmunds Lee	11/28/07	Marshall.	177
1740	Norman Nettles	11/30/07	Dr Reinf.	177
1741	Jules Telfort	12/2/07	Carlos V.	177
1742	Silvio Hechevarria	12/3/07	Retiro Alt	177
1743	Ewlin Pingetty	12/4/07	Magdal.	177
1744	Vita Rodriguez.	12/4/07	Abbassi	177
1745	Merline Manei	12/4/07	Dr Abbassi	177
1746	Ada Fernandez	12/5/07	Eulises	1778
1747	Fernandez Casado	12/7/07	Suki.	177
1748	Cisela Garcia	12/7/07	Silvestre	178
1749	Armando Garcia.	12/7/07	Silvestr.	178
1750	Pedro Olivera.	12/11/07	Dr Amer	178
1751	Sylvia Hatlender	12/12/07	Dr Reinf.	178
1752	Cola Williams	12/12/07	Unicare	178
1753	Felipa Maquiira	12/12/07	James.	178
1754	Frdnciscd Molina	12/11/07	Tania.	178
1755	Jatanya Reese	12/12/07	Unicare	178
1756	Carenee Brice	12/12/07	Dr Reinf	178
1757	Eugenia Silverio	12/14/07	Unicare	178
1758	Marta Ocasio	12/14/07	Unicare	179
1759	Reginald Davis	12/14/07	Unicare	179
1760	Jose Sanchez	12/14/07	Unicare	179
1761	Jerry Buttler	12/14/07	Angel.	179
1762	Angel Sanabria	12/19/07	Glez+G	179
1763	Ana Rodriguez	12/19/07	Glez+Gl	179
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#	PATIENT NAME	SOC	BY.
1764	Lazaro Valdez Yera	12/21/07	Unicare
1765	Virginia Sigui	12/20/07	Ana D.
1766	Michelle Mass	12/23/07	Adrian V
1767	Carlotta Tansman	12/22/07	D. Reinf.
1768	Marta Yanda	12/19/07	Ana Del.
1769	Marina Suarez	12/26/07	Silvest
1770	Helen Dobosz	12/26/07	D. Reinf.
1771	Angela Enriquez	12/31/07	Suki C.
1772	Eliana Sanchez	1/1/08	Abbassi
1773	Monroe Blake	1/2/08	D. Amer
1774	Noraisa Gonzalez	1/4/08	Abbassi
1775	Joan Harriott	1/5/08	Mark.
1776	Jessie Barnes.	1/7/08	James M
1777	Jonathon Barnes.	1/7/08	Silvest
1778	Ester Lopez	1/8/08	Silves.
1779	Marie Bazile.	1/10/08	Marshal
1780	Jahorah FitzPatrick.	1/11/08	Adrian V
1781	Bernardo Montero	1/15/08	Unicare
1782	Gerardo Hernandez	1/15/08	Fonseca
1783	Aurelio Pi	1/15/08	Silvestre
1784	Antonio Velez.	1/17/08	Mark B.
1785	Helen Scott	1/17/08	Bakaram
1786	José Hechavarria	1/17/08	Silvestre
1787	Yoria Hernandez.	1/17/08	Silvestre
1788	Gudelia Herrera	1/18/08	Dr Abbassi
1789	Florence Hill	1/19/08	M. Bloom
1790	Alicia Pereira	1/21/08	Silvestre
1791	Yiomara Fernandez	1/22/08	Silvestre
1792	Forces Winsberg	1/19/08	Unicare
1793	Lida Hemphill	1/23/08	Dr Amer.
1794	Carlos Yore	1/23/08	H&E
1795	Odette Bustos	1/23/08	H&E
1796	Alan Wilcox	1/23/08	Dr Amer

#	Patient Name	SOC	By	#
1797	Yraldo Marrero	1/25/08	Arlyn.	182
1798	Lidia D. Romero.	1/28/08	Eulis.	180
1799	Zoila Jimenez	1/30/08	Angel	183
1800	Asuncion Varela	1/30/08	Eulis.	183
1801	Helen Esinger	1/29/08	M. Gl.	183
1802	Grace Schodlcraft	1/29/08	M. Gl.	183
1803	Susana Elias	1/30/08	Eulis.	183
1804	Maria Barrios	1/30/08	Ana Beck	183
1805	Iliana Calzadilla	1/31/08	Reinf	183
1806	Shirley Flax	1/31/08	Hidy	183
1807	Olga Garcia	2/1/08	Abel.	184
1808	Mirtel Moskowitz	2/1/08	Eulises	184
1809	Francisca Panegua	1/30/08	Schwed-	184
1810	Julia Gascon	2/5/08	Nelson	184
1811	Raimundo Angulo	2/5/08	Ana Beck.	184
1812	Betty Frenkel	2/5/08	Anstem	184
1813	Juana Sanchez	2/7/08	Abel Gl.	184
1814	Clara Trigo.	2/9/08	Hidy Alvn	184
1815	Phyllis William	2/11/08	H. Reinf	184
1816	Yolita Delgado.	2/11/08	H. Reinf.	184
1817	Helen Whittaker	2/11/08	Ant Brow	185
1818	Delia Namias	2/8/08	Rodolfo	185
1819	Isolina Sanchez	2/12/08	Hidy Rod	185
1820	Inesia M. Casado	2/12/08	Ana Beck	185
1821	Gloria Rojas	2/12/08	Ana Beck	185
1822	Celia Cabrera.	2/12/08	Dr. Stone	185
1823	Ruth Christie	2/11/08	Dr. Reinf	185
1824	Juana Alvarado	2/12/08	Marshall	185
1825	Martha Fludd	2/13/08	M. Glass	185
1826	Maynard Dens	2/13/08	James H	185
1827	Antonio Tormil	2/13/08	Ana Beck.	186
1828	Teodulo Garcia	2/14/08	Eulises	186
1829	Mary London	2/15/08	Park B.	186

#	Patient Name	DOC	Dr.
1830	Maria Franco	2/15/08	Dr Abbassi
1831	Irma Perez Gonzalez	2/18/08	Dr Amer
1832	Now Boxani	2/18/08	Mark Bloom
1833	Richard Brown	2/16/08	James M.
1834	Erita Elwood	2/19/08	Dr Abbassi
1835	Zunilda Gonzalez	2/19/08	Dr Abbassi
1836	Helene Palin	2/20/08	M. Bloom
1837	Manuel Rodriguez	2/20/08	A. Beck
1838	Rosalina Aguilar	2/20/08	An. Beck
1839	Caridad Torres	2/20/08	Ana Beck
1840	Sygmund Varas	2/22/08	Sity Alvarez
1841	Paula Siclari	2/26/08	Dr Amer
1842	Nelida Capriles	2/26/08	M. Bloom
1843	Margarita Delgado	2/25/08	Eulisa Re.
1844	Joan Zaret	2/26/08	M. Bloom
1845	Gladys Gilmore	2/26/08	Glas + Glas
1846	Paula Sierary	2/27/08	Dr Reinf.
1847	Rosalind Levy	2/27/08	Sity Alvar.
1848	Hella Blum	2/27/08	M. Bloom
1849	Gladys Mayor	2/28/08	At Home H.
1850	Gilberto Suarez	2/27/08	Ana Becker
1851	Bertha Castellano	2/28/08	Ana Becker
1852	James Sims	2/29/08	M. Bloom
1853	Jerome McBride	3/2/08	Dr Reinfeld
1854	Mirta Beltran	3/2/08	Silvestre
1855	Mercedes Tosado	3/3/08	Hilda Blue Point
1856	Melba Cardenas	3/4/08	Silvestre
1857	Veranelia Arabia	2/27/08	Ana Becker
1858	Nilda Hernandez	3/4/08	Ronny At Home H.
1859	Ellery Johnson	3/4/08	Dr Fonseca
1860	Christine Newsome	3/4/08	Dr Reinfeld
1861	Caridad George	3/4/08	Abel Escalante
1862	Francisco Rios Vargas	2/29/08	Rodolfo Cort

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#				
1863	Adelaida Enriquez	3/4/08	H&E Hom.	1897
1864	Dania Delgado	3/8/82	Ana Becker	1898
1865	Nestor Hernandez	3/13/08	Arleen Unic.	1899
1866	Francisca Rivas	3/14/08	Arleen Unicar.	1900
1867	Fontela Charles	3/13/08	Ana Becker	1901
1868	Willie Jones	3/17/08	Ana Becker	1902
1869	Wade Mettler	3/17/08	Ana Becker	1903
1870	Lourdes Miranda	3/18/2008	Silvestre.	1904
1871	Ana Colon	3/19/2008	Abel Escalant	1905
1872	Eulalia Dana	3/20/08	A+E Hom.	1906
1873	Pilar Penegue	3/28/08	Arleen Unic	1907
1874	Marie Simon	3/24/08	Victor Tam.	1908
1875	Irene Nayor	3/24/08	Arleen Unic.	1909
1876	Sabrina Frydman	3/29/08	Ana Stemb.	1910
1877	Rosario Guerra	4/1/08	Glez + Glez	1911
1878	Lourdes Hernandez	3/22/08	Ana Beck.	1912
1879	Lucy Vacchi (SNR)	4/2/08	M. Bloom	1913
1880	Santos Urbizo	4/3/08	M. Bloom	1914
1881	Emma Garcia	4/3/08	Dr Amer	1915
1882	Jose Sanchez	4/3/08	Dr Amer	1916
1883	Octavio Hernandez	4/4/08	Glez + Glez	1917
1884	Peggy Melin.	4/5/08	Silvestre	1918
1885	Gisela Garcia	4/4/08	Silvestre	1919
1886	Peggy Melin	4/5/08	Silvestre	1920
1887	Marcelino Rodriguez	4/9/08	Dr Amer.	1921
1888	William Kaplan	4/11/08	Ana Stemb.	1922
1889	Rosemarie Rose	4/12/08	Suki Cabal	1923
1890	Casiano D. Gonzalez	4/11/08	Satstand.	1924
1891	Francisco Perez	4/11/08	Roberto Diaz	1925
1892	Gloria Guerra Cardenas	4/12/08	Glez + Glez	1926
1893	Hector Balmori	4/16/08	Ana Becker	1927
1894	Linda Clarke	4/17/08	Dr Reint.	1928
1895	Bessie Blythe C.	4/17/08	Mark Bloom	1929

1896.	Teona Smith.	4/18/2008	Arleen.
1897	Rolando Farrodas.	4/21/08	Suki caball.
1898	Orlando Duran.	4/21/08.	Arleen V.
1899	Sherozda Badger	4/22/08	Silvione.
1900	Willie A. Kellom	4/22/08	Dr Abbassi.
1901	Florencio Coss	4/22/08	Dr Abbassi
1902	Teresa Garcia.	4/24/08	Dr Abbassi
1903	Maxine Toussaint.	4/24/08	James Hart
1904	Jofa Flores.	04/28/08	Unicare
1905	Maricarmen Rey	04/29/08	Eulises Esq.
1906.	Mirtha Garcia	4/30/08	A+E Homec.
1907	Diane Fairweather	5/01/08	Anne Stemb.
1908.	Irmgard A Vogel	5/01/08	Marshall.
1909	Maria Echevarria.	5/01/08	Taraki MD.
1910	Marjorie Williams.	5/02/08	Dr Reinfeld
1911	Inocente Medina	5/02/08	Dr Abbassi.
1912	Felipe Gonzalez	5/02/08	Dr Amer.
1913	Reinaldo Quesada.	5/02/08	Ana Becker
1914	Hortensia Gonzalez	5/02/08	Ana Becker
1915	Mark. Powers	5/7/08	Mark Bloom
1916	Fernando Quintas	5/7/08.	Eulises Esc
1917	Inocente Rojas	5/9/08	Dr Amer.
1918	Claudia Gonzalez	5/8/08	Lily Alvarez.
1918	Caridad Gonzalez	5/8/08	" "
1920	Sigia Nancy	5/9/08	Lily Alvarez
1921	Maria Jimenez	5/10/08	Arleen Klein
1922.	Ana Perez	5/07/08	Angel Esc.
1923.	Maria M. Morales	5/13/08	Silvestre.
1924	Raul Morales	5/13/08	Silvestre.
1925	Elvira Martinez	5/12/08	Dr Abbassi
1926.	Julio Diaz.	5/16/08	Ana Beck.
1927	Andres Seruto	5/16/08	" "
1928	Jeffrey C Backus	5/16/08	Lily Coord.
1929	Teodoro Yabor Baez	5/17/08	Dr Reinfeld

1930	Roberto Silva	5/17/08	Ana Becker
1931	Bertha Cabrera	5/16/08	Ana Becker
1932	Claire Milo	5/17/08	Marshall
1933	Mae Beggins	5/19/08	Dr. Reinfeld
1934	Orlando Caso	5/20/08	Ana Becker
1935	Sylvanie Casimir	5/22/08	Mark Bloom
1936.	Gladis Arzola	5/23/08	Abel Colon
1937	Lilian Brazis.	5/24/08	Lily coordin.
1938	Pearl Rhodes.	5/28/08	M. Bloom.
1939	Jose Carrazana	5/27/08	Dr Abassi.
1940	Maria Miranda	5/28/08	Dr Abbassi.
1941	Antonio Garcia	5/29/08	Dr Joraki off.
1942	Maria Concepcion	5/29/08	Lily / Dr. Posnada
1943	Carmen Rodriguez	5/29/08	Lily / Dr. Posnada
1944	Fidelina Hazo	6/2/08	Dr Abbassi
1945	Jose Gutierrez	6/2/08	Dr Bortone
1946	Charlie Powell	06/03/08	Dr Amer
1947	Varnette Williams	06/03/08	Dr Abbassi
1948	Marcelino Sanchez	06/04/08	Dr Joraki.
1949	Flavio Alvarez	06/04/08	Dr Amer
1950	Julia Mirely	06/04/08	Dr Abbassi.
1951	Sandra Heller	6/04/08	Lily coord.
1952	John H Thomas	6/05/08	Ana Becker
1953	Albert Brazis	6/5/08	Lily coord.
1954	Manuel Vieta	6/6/08	JED Group.
1955	Rosaura Polanco	6/6/08	Silvestre
1956	Gladys Martinez.	6/9/08	Dr Cabrera
1957	Gustavo Alfonso	6/9/08	Dr Abbassi
1958	Jorge Alamas	6/6/08	Silvestre.
1959	Gisela I Koerner	6/10/08	Aileen V.
1960	William Ellis	6/11/08	H+E.
1961	Jose Gonzalez	6/13/08	Aileen Vhie.
1962	William Vazquez	6/13/08	Ana Becker

1963	Manuel Espinosa	6/13/08	Ana Becker
1964	Cynthia James	6/16/08	Arlen Shic
1965	Mario Martinez	6/14/08	IVE Group.
1966	Victoria Acosta	6/13/08	Ana Becker
1967.	Shalleatha Williams	6/17/08	Dr Abbassi.
1968	Angelo Anguiera	6/18/08	Abel Colon
1969	Maria J. Isdray	6/18/08	Silvestre
1970	Gregory S. Quijano	6/18/08	Arlen Shic
1971	Anne Cox.	6/18/08	Dr Abbassi.
1972	Mercedes Baeo	6/19/08	Silvestre
1973	José Arias	6/19/08	Arlen.
1974	Delia Peralta	6/19/08.	Janet Matos
1975	Barbara J. Fulton	6/19/08	Dr Cabrera
1976.	Guillermo Pedraza	6/21/08	Abel Colon
~~1977~~	~~Nancy J. Ford~~	~~6/20/08~~	~~Ana Becker~~
1977	Domingo Garcia	6/20/08	" "
1978	Maria J. Castro	"	" "
1979	Josefina Suarez	6/23/08	Jisela Brito
1980	Benigno Villar	6/24/08	Outstanding
1981	Almd C Streeter	6/24/08	Dr Reinfeld
1982	Phyllis I. Wightman	6/24/08	Dr Reinfeld
1983	Bernstine Dance	6/20/08	James M.
1984	Juan A. Garcia	6/24/08	Ana Beck.
1985	Johnnie Randolph	6/27/08	Aileen.
1986	Yolanda Gonzalez	6/27/08	Ana _
1987	Conrado Rodriguez	6/27/08	Outstanding
1988	Patria M. Ackerly	7/01/08	Ana Stemberg.
1989	Marie L. Joseph	7/01/08	Dr. Reinfeld
1990	Jorge Pena	7/01/08	Outstanding.
1991	Harold Nauld	7/2/08	M. Bloom
1992	Julia Herena	7/4/08	A. Becker.
1993	Maria Potts	7/8/08	Outstanding.
1994	Anacleta Ramos	7/8/08	IVE Group.

1995	Pedro T Celis	7/9/08	Marshall.
1996	Rolando Hernandez	7/10/08	Outstanding
1997	Gilberto Power Duque.	7/10/08	Aileen Mic
1998	Esperanza C Salud	7/10/08	Aileen Mic
1999	Angel Rivera	7/12/08	Ariel Group
2000	Domingo Pacheco	7/15/08	Outstanding
2001	Ignacio Gonzalez	7/17/08	Outstanding
2002	Laura Santiago	7/17/08	JRV Group
2003	Maria Saud	7/19/08	Unicare.
2004	Donald M. Fox	7/20/08	new coordin
2005	Digna Viera	7/21/08	Ana Becker
2006	Noemi Eugarrios	7/21/08	Ana Becker
2007	Maria Villar	7/23/08	Outstanding
2008	Annie L. Murray	7/24/08	Glez+Glez
2009	Lidia Valdes	7/25/08	Outstanding
2010	Mildred McClemmen	7/25/08	Dr Amer.
2011	Maria A. Martinez	7/26/08	H+E
2012	Linda Bain	7/29/08	Ricardo coo.
2013	Reynaldo Socal	7/29/08	Unicare
2014	Maria T Lopez	7/29/08	Unicare
2015	Miguel A. Zequeira	7/29/08	Ricardo coo
2016	Luisa Eugarrios	7/29/08	Ana Becker
2017	Carmen Arango	7/30/08	Lity MD.
2018	Mario Arango	7/30/08	Lity MD.
2019	Manuel Martinez	7/30/08	Unicare
2020	Rosa O. Cano	8/01/08	Jacson (?)
2021	Maria L. Soto	8/01/08	Lily Abinader
2022	Araceli Perez-Arroy	8/04/08	Eulses
2023	Alberto Perez Arroy	8/04/08	Eulses
2024	Hyacinth Johnson	8/5/08	Angel Garcia
2025	Rosa Zequeira	8/7/08	Dr. Abinader
2026	Marcelino Gomez	8/7/08	Dr. Talavera
2027	Luis MITJANS	8/4/08	ARIEL
2028	Elizabeth Martin	8/7/08	Unicare

2029	Vita Lecano	8/4/08	Ariel.
2030	Amelia Martinez	8/9/08	Dr Abbassi.
2031	Maria D. Ortiz	8/9/08	Angel Garcia
2032	Maria J Mestre	8/11/08	Jitty coordin.
2033	Maria Rodriguez	8/12/08	Glez + Glez
2034	Flore Mercl	8/13/08	Unicare
2035	Jesus Figueredo	8/14/08	
2036	Fedelin Santos	8/15/08	Dr. Lenfeld
2037	Felix DIAZ	8/15/08	Dr. BAHorami
2038	Helen Cano	8/15/08	Mark
2039	Carmen Crowley	8/15/08	Eulices
2040	Acaveda Fleites	8/18/08	Outstanding
2041	Loretta Williams	8/18/08	Mark.
2042	Ann Thomas	8/18/08.	BAPTIST.
2043	Antonia Perez	8/18/08	OUTSTANDING.
2044	Angel Rodriguez	8/22/08	HealthSouth
2045	Savan Santana	8/22/08	Dr. Reinfeld
2046	Clemencia Buendia	8/22/08	First Stan
2047	Henriquez Thelma	8/22/08	Dr Abbassi
2048	Julio Lemus	8/22/08	Jackson
2049	Janusz Kalusowski	8/22/08	outstanding
2050	Ivonne Hislop	8/26	Eulises
2051	Maria Aunan	9/1/08	Lily
2052	Mattie Payne	8/28/08	Mark Bloor
2053	Nereyda Jimenez		Glez + Glez
2054	Nicole Gaithro	9/2/08	Blue Point
2055	Jose Bracho	9/5/08	Dr Abbassi
2056	Margarita Mora-Velazquez	9/8/08	Glez + Glez
2057	Francisco Tino	9/8/08	Dr Abbassi
2058	Ina Campbell	9/8/08	Glez + Glez
2059	Agrispina Santos	8/30/08	Eulises
2060	Ina Campbell	9/9/08	Glez + Glez
2061	Luis Placido Lopez	9/11/08	Silverlake
2062	Gloria Berra	9/12/08	Dr. Cabrera

2063	Jose Ayala			2
2064	Castillo Florentino	Angel Garcia	9/16/08	20
2065	Jenny Levison	Abbassi / Lily	9/16/08	21
2066	Isabel Alvarez	outstanding	9/19/08	21
2067	Tirina Ferrer	Unicare	9/23/08	2
2068	Chi Nguyen	Mark Bloom	9/23/08	21
2069	Sarah Chavis	Reinfeld	9/25/08	2
2070	Juan Arcvalo	County Wide		2
2071	Marie Ceron	Reinfeld	9/25/08	21
2072	Jorge Paez.	Medchoice	9/22/08	21
2073	Angela Rocco	Dr. Zeballar / Outstanding	9/29/08	21
2074	Severino Rocco	Dr. Zeballar / Outstanding	9/29/08	2
2075	Carlos Cobo	D Reduced	9/30/08	21
2076	Valon Gashette	Mark Broom	10/8/08	21
2077	Annie Nimbcomb	Dr. Taraki	10/2/08	2
2078	Hilda Hiraldo	Dr. Cusco Perez	10/8/08	2
2079	Milton Levine	Mark	10/7/08	21
2080	Rosalina Escara	Dr. Abassi	10/20/08	21
2081	Rosa Finelli	Dr. Taraki	10/22/08	21
2082	Estela Cabrera	Dr. Zaldivar	10/27/08	21
2083	Frances Escher	Marshall	10/23/08	21
2084	Librada Mendez	Mark Dr. Tarayo	10/24/08	21
2085	Charles Colmore	Tony Abassi, MD	10/28/08	21
2086	Claude Lapineau	Mark	10/29/08	21
2087	Gregory Vetere	Marshall	10/31/08	21
2088	Ana Josefa Silvestre	Angel Garcia	10/31/08	21
2089	Maria J. Morales	Suky Caballero	11/7/08	21
2090	Antonio Perez	Dr Abbassi	11/7/08	21
2091	Ezequiela Garcia	Eulises Esa	11/7/08	21
2092	Juan Zamora	Taraki's office	11/12/08	21
2093	Elia Alonso	Dr Evancho/Mark	11/14/08	21
2094	Anselma Perez	Mary	11/14/08	21
2095	Rita Castro	Crisel	11/14/08	21

2096	Juan Salado Alborna	Hugo Romey	11/18/08.
2097	Juana Rodriguez	Dr Abbassi	11/19/08
2098	Orlando Drago	Dr Hy	11/19/08
2099	Antonio Colato	Hity coord	11/19/08
2100	Marta Naranjo	Dr Tarakis	11/19/08
2101	Juan Romero	Dr Aner	11/19/08
2102	Dominador Hechevarria	Dr Abbassi	11/21/08
2103	Jesus Leon	Dr Abbassi	11/21/08
2104	Jose Luis Esquivel	Gisela	11/22/08
2105	Marie T Benjamin	H & E	11/24/08
2106	Fernando J. Bannister	Dr Abbassi	11/22/08
2107	Maria Diaz	Dr Reinfeld	11/24/08
2108	Maria Suri	Eulises	11/24/08
2109	Lee Jones	Mark Bloom	11/25/08
2110	Genubeth Rodriguez	Hity MD.	11/26/08
2111	Marie Benjamin	H & E	11/24/08
2112	Eneida Gonzalez	Grace coord	11/25/08
2113	Phavell Gordon	Dr Abbassi	11/30/08
2114	Rodolfo Hernandez	Eulises	12/2/08
2115	America Santisteban	Dr Hity	12/2/08
2116.	Beatriz Rodriguez	Dr Abbassi	12/3/08
2117	Jhon Charles	Marshall	12/9/08
2118	Hildelisa Dominguez	Grace coord	12/9/08
2119	Maria Barrios	Eulises	12/10/08
2120	Maria Garcia	Silvestre	12/12/08
2121	Maria Salera	Grace coord	12/17/08
2122	Doris Jacobson	Mark Bloom	12/18/08
2123	Aglae Irizarry	Eulises	12/19/08
2124	Mirta Rodriguez	Grace coord	12/21/08
2125	Samir Linares	Grace coord	12/19/08
2126	Ahmed L. Baez	Dr Abbassi	12/12/08
2127	Marvin Rochas	Eulises	12/22/08
2128	Rebeca Gonzalez	Dr Abbassi	12/23/08

2129	Ryanne Marques	Infusal Tech	12/22/08	216
2130	Milda Cabral	Eulises	12/12/08	216
2131	Lena Ratchler	Tejaira Infusion Tech	1/6/09	216
2132	Elda Garcia	Richard Cedars	1/6/09	216
2133	Beatriz Menayo	Gioconda Coor	1/6/09	216
2134	Solange Miof	Dr Reinfeld	1/10/09	216
2135	Zaida Toledo	MARK BLOOM	1/08/09	216
2136	John A. Tramonte	Dr Dortone	1/8/09	216
2137	Ana D. Jacques	Dr Dortone	1/8/09	216
2138	Richard Hallscher	Dr Mogredan	1/10/09	217
2139	Joan MILEK	Dr Reinfeld	1/11/09	217
2140	Jose A Lopez	Maria Rizo	1/09/09	217
2141	Ines Unzaga	Grace	1/09/09	217
2142	Angel Morales	Dr Reinfeld	1/12/09	217
2143	Jacqueline Grate	Dr Reinfeld	1/13/09	217
2143	Emelina Rodriguez	Angel	1/13/09	217
2145	William Bayska	Richard	1/13/09	217
2146	Robert Ferguson	M. BLOOM	1/15/09	217
2147	David Rodriguez	Regla Aid	1/15/09	217
2148	Cusacta Cortazar	Grace	1/15/09	218
2149	Lida Dubon	Suki Caball	1/15/09	218
2150	Terry Clare	Homelink	1/11/09	218
2151	Rosalia Valia	Grace	1/16/09	218
2152	Hilda Serra	Glez+Glez	1/15/09	218
2153	Graciela J. Borjan	Reinfeld	1/20/09	218
2154	Felicia Patterson	"	"	218
2155	Higinio Henriquez	"	"	218
2156	Hylda Casar	Ma Rizo	1/20/09	218
2157	Teresa Perez	Eulises Eva	1/20/09	218
2158	Ana R. Perdomo	" "	"	21
2159	Justina Garcia	Dr Abbasi	1/21/09	219
2160	Jose Suarez	Richard Hedg	1/19/09	219
				219

2161	Nancy Blanco	Homelink	1/22/09
2162	Irma Pouza	Globexda	1/22/09
2163	Carlos Domingorera	Richard Cedars	1/23/09
2164	Edouard Mofise	How. Reinfeld	1/23/09
2165	James Zucarello	Dr/Richard Cedars	1/27/09
2166	Chester Ferguson	Atenda	1/27/09
2167	Rayce Mblina	Belkis cosra	1/27/09
2168	Celeste Arboris	Dr Romero	1/28/09
2169	Kalayama Mabray	Dr Reinfeld	1/29/09
2170	Elesa Curbelo	Dr Reinfeld	1/28/09
2171	Elizabeth Forsyth.	Richard Cedars	1/30/09
2172	Pedro Rodrigues	Richard Cedars	1/29/09
2173	Marina Mendez	Mark Bloom	1/26/09
2174	Olivie Archange Pelion	Dr Reinfeld	1/26/09
2175	Jones Pierre Mathieu	Dr Reinfeld	1/26/09
2176	Maria I Gonzalez	Maria Rizo	1/30/09
2177	Octavio Martinez	Richard Cedars	2/3/09
2178	Alice Queen	Dr Reinfeld	2/3/09
2179	Mary Henderson	Dr Reinfeld	2/3/09
2180	Ernesto Cano	Richard Cedar	2/2/09
2181	Irene Nesbitt	Dr Abbassi	2/2/09
2182	Martha Stewart	Dr Reinfeld	2/3/09
2183	Victor Myrtho	Dr Reinfeld	2/6/09
2184	Julio A. Cabrera	Medardo ALF	2/6/09
2185	Juan R. Alba	Eulises Escal.	2/9/09
2186	Sylvia Stuart	Howard Reinfeld	2/5/09
2187	Donald Orson	Howard Reinfeld	2/5/09
2188	Heledonio Cabrera Garcia	Richard Cedar	2/5/09
2189	Michael Quiles	Howard Reinfeld	1/30/09
2190	Hector Marini	Richard Cedar	2/6/09
2191	Elvira Romero	Richard Cedar	2/9/09
2192	Mirta Lopez	Richard Cedar	2/10/09
2193	Jose Cruz	Abel Color	2/9/09

2194	Silvia Rios	Richard Cedar	2/10/09	22
2195	Celestina Cooper	Marshall	2/10/09	22
2196	Mame Wilkins	Richard Cedar	2/11/09	22
2197	Norman Nettles	Howard Reinfeld	2/11/09	22
2198	Migdalia Sanchez	Richard Cedar	2/12/09	22
2199	Ashondria D. Rogers	Richard Cedar	2/13/09	22
2200	Hiram A. Otero	Howard Reinfeld	2/14/09	22
2201	Jimmy Robles	Howard Reinfeld	2/16/09	22
2202	Delores Gillyard	Richard Cedar	2/16/09	22
2203	Miriam Corrigan	Howard Reinfeld	2/16/09	22
2204	Howard Scott	Howard Reinfeld	2/16/09	22
2205	Manuel Otero	Rolando Mirelezabal	2/17/09	22
2206	Rachel Zuzman	Reinfeld	2/16/09	22
2207	James Pierson	Richard Cedars	2/16/09	22
2208	Julia Fernandez	Silvestre	2/13/09	22
2209	Olivero Esperza	Silvestre	2/13/09	22
2210	Norma Galindo	Hugo Roney	2/17/09	22
2211	Jean Brant	Richard Cedars	2/20/08	22
2212	Tamer Tuklucu	Richard Cedars	2/20/08	22
2213	Donald A. Connor	Richard Cedars	2/20/08	22
2214	Migdalia Rojas	Richard Cedars	2/19/09	22
2215	Margaret Branch	Lily Alvarez	2/18/09	22
2216	Nilda C. Sardey	Belkis Coord	2/18/09	22
2217	Aurora Hynson	Gioconda Coord	2/23/09	22
2218	W G. Strut	Richard Cedars	2/23/09	22
2219	Felicia Lara	Richard Cedars	2/24/09	22
2220	Oneida Echevarria	Richard Cedars	2/24/09	22
2221	Virgilio Fuentes	Hugo Roney	2/24/09	22
2222	Blanca Mattil	Hugo Roney	2/25/09	22
2223	Osley J Arendano	Hospital	2/24/09	22
2224	Khiri L Richards	Reinfelds	2/24/09	22
2225	Alma Rodriguez	Grace Coord	2/27/09	22
2226.	Mohammad S Malek	Richard Cedars	2/26/09	

09	2227	Bobby L. Citizelon	Kenfield	2/27/09
09	2228	Bernabe M. Mork.	Ruth	2/26/09
09	2229	Manuel Durandro	?	2/25/09
09	2230	Aida Durandna	?	2/25/09
09	2231	Antonio Ford	Richard Cedars	2/26/09
09	2232	Jerry Johnson	Richard Cedars	2/27/09
09	2233	Jude Fenton	Ruth	2/27/09
09	2234	John King	Hornelink	2/27/09
09	2235	Scott Miller	Eulises R.	3/3/09
09	2236	Teresa Perez	Eulises R	3/3/09
09	2237	Norma Desoto	Eulises R	3/3/09
09	2238	Hector Gonzalez	Eulises R	3/4/09
09	2239	Rashon Baker	CM Memorial West	3/4/09
09	2240	Aline Selagne	CM Memorial West	3/4/09
09	2241	Yadira Monique	Ruth	3/4/09
09	2242	Iris Butler	Eulises R	3/3/09
09	2243	Josefina Fernandez	Hermina	3/3/09
09	2244	Maria Perdomo	Kenfield	3/3/09
09	2245	Jean Witty	Kenfield	3/4/09
08	2246	Joice Beber	Eulises R	3/6/09
09	2247	Elizabeth Gonzalez	Eulises R	3/6/09
09	2248	Eloisa Aguilar	Eileen	3/8/09
09	2249	Flavio Abreu	Howard Kenfield	3/11/09
09	2250	Margarita Iglesias	Hugo Rabeu	3/12/09
09	2251	Tomas Perez	Eulises	3/11/09
09	2252	Hilda Leiva	Escambia	3/12/09
09	2253	Mutsuko Ballis	Ballis Conrad	3/12/09
09	2254	Wilfredo Falcon	Ursula	3/12/09
09	2255	Pamela Harford	Eulises	3/13/09
09	2256	Delores Bell	Howard R.	3/14/09
09	2257	Verona Gilmore	Howard R	3/16/09
09	2258	Ricky Martin	Eulises R	3/17/09
09				

2259	Suzanne Balaboud	Eulises L	3/18/09	22
2260	Jose Ramon Nunez	Abel	3/19/09	22
2261	Maria Benitez	Belkis	3/18/09	2
2262	Monica Fernandez	Ruth	3/23/09	2
2263	Ela Reyes	Renfield	3/23/09	2
2264	Andre Zielski	Ruth	3/23/09	2
2265	Sylvia Roebuck	Ruth	3/23/09	2
2266	Ruth Mendez	L & M med	3/23/09	2
2267	Miriam Salvat	Eulises L	3/24/09	2
2268	Vicenta Romero	Eulises L	3/24/09	2
2269	Doreen Saunders	Renfield	3/25/09	2
2270	Fara Rodriguez	Renfield	3/25/09	2
2271	Ana Vega Negron	Abbassi	3/25/09	2
2272	Marie D. Honorat	Renfield	3/26/09	2
2273	Sylvia Hoffman	Ruth	3/26/09	2
2274	Blanca Baez	L & M clinic	3/26/09	2
2275	Federico Guillermo	Mario Eulises L	3/26/09	2
2276	Roderick Howell	Abbassi	3/27/09	2
2277	Clotaire Bien-Aime	Ruth	3/7/09	2
2278	William Johnson	Eulises L	3/9/09	2
2279	Gerardo Beatle	Ruth	3/18/09	2
2280	Michelle Fleyer	Ruth	3/18/09	2
2281	Eddy Hernandez	Grace	3/8/09	2
2282	Fedora Jordan	Renfield	3/13/09	2
2283	Jean Y. Fleurival	Eulises L	3/10/09	2
2284	Mercedes Razo	Eulises L	3/19/09	2
2285	Francesco Mastrangelo	Javier Perez	3/5/09	2
2286	Norma Castellano	L & M clinic	3/23/09	2
2287	Liprada Muy	Valdes	3/30/09	2
2288	Dolores Paz	Ciocoida	3/30/09	2
2289	Emerita Torres	Ruth	3/30/09	2
2290	Miriam Sukes	Abbassi	3/30/09	2

2291	Jose A. Andrade	Glorida	4/1/09	
2292	John Quiroz	Ruth	4/2/09	
2293	Katherine Walz	Belkis	4/2/09	
2294	Clarissa Pierre	Abbassi	4/1/09	
2295	Alicia Cestoso	Clara Del	4/1/09	
2296	Rosa Milian	Eulises R.	4/1/09	
2297	Lorry Hofmann	Eulises R	4/1/09	
2298	Nelly Bello	Reinfeld	4/1/09	
2299	Gisela Ruiz Lopez	Eulises R	4/3/09	
2300	Emilio Cadra	Eulises	4/6/09	
2301	Rosa Maria Perez	Belkis	4/7/09	
2303	Miriam Orango.	Eulises R	4/9/09	
2302	Mary A. Henderson	Eulises	4/9/09	
2304	Elida Pumariega	Gioconda	4/10/09	
2305	Robin Weller	Reinfeld	4/10/09	
2306	Roger Bryn	Gioconda	4/10/09	
2307	Shirley Smith	Eulises R.	4/10/09	
2308	Michael Mobley	Reinfeld	4/10/09	
2309	Nilsa V. Verdecia.	Eulises L.	4/8/09	
2310	Leemi Montes	Grace/Hugo R.	4/3/09	
2311	Melvin Jackson.	Abbassi	4/4/09	
2312	Cesar Montes	Eulises R	4/3/09	
2313	Hilda Lemus	Hugo Roren	4/16/09	
2314	Eddie Williams	Grace/Rizy	4/6/09	
2315	Rosa Mendoza	Reinfeld	4/6/09	
2316	Lydia Acosta	RCI	4/13/09	
2317	Robert Brendsohn	Sun Mark	4/16/09	
2318	Tommie Moore	Yamil Lopez	4/16/09	
2319	Joann Gibson	Abbassi	4/16/09	
2320	Ida Sollie	Eulises L	4/16/09	
2321	Rebekah Shelley	Trinity Health S	4/16/09	
2322	Ramona Martinez	Atlanta	4/16/09	

2323	Ivan H. Feldman	Eulises L.	4/16/09	23
2324	Elsa Acosta	Grace	4/14/09	23
2325	Alba Castellon	Bel Kis	4/16/09	23
2326	Juan Burgos	Abbassi	4/16/09	23
2327	Nathaniel Hicks	Reinfeld	4/7/09	23
2328	John Jensen.	Ruth	4/9/09	23
2329	Carlo Semilla	2M.	4/20/09	23
2330	Mayne Newbold	Grace	4/20/09	23
2331	Ernesto Vasquez	Groehen	4/21/09	23
2332	Sr Elijah Cross	Richard	4/21/09	23
2333	Marion Williams	Reinfeld	4/23/09	23
2334	James Clark	Reinfeld	4/24/09	23
2335	Betty Debost	Reinfeld	4/24/09	23
2336	Paula Manero	Ruth	4/23/09	23
2337	Louis Laporte	Ruth	4/23/09	23
2338	Betty Liebs	Ruth	4/23/09	23
2339	Dorothy G. Ane	Ruth	4/23/09	23
2340	Immaculata Desir	Reinfeld	4/23/09	23
2341	Zelmira Barbosa	Glez + Glez	4/24/09	23
2342	Olivia Romero	Glez + Glez	4/24/09	23
2343	Paula Manero	Ruth	4/25/09	23
2344	Glen Lester	Eulises R	4/25/09	23
2345	Rosa de Armas	Mercy	4/28/09	23
2346	Marie Mathieu	Reinfeld	4/28/09	23
2347	Luz Cid	Eulises	4/28/09	23
2348	Davelmar Etienne	Reinfeld	4/29/09	23
2349	Ismaye Prescod	Reinfeld	4/29/09	23
2350	Velma Rivera	Eulises R	4/29/09	23
2351	Ignacio Betancourt	Eulises R	5/1/09	23
~~2352~~ 1653	Franklin Cohen	Reinfeld	5/01/09	23
2352	Curry Lee Porter	Eulises R.	4/17/09.	23
2353	Clarice St Jean	Reinfeld	4/20/09	23

2354	Aida Miranda	Belkis Baeza	4/16/09
2355	Benita Perez	Belkis Baeza	5/1/09
2356	Ricardo Paramo	Eulises R.	5/4/09
2357	Marie Connolly	Reinfeld	4/28/09
2358	James Cleard	Reinfeld	4/28/09
2359	Fernando Maza	Grace	5/1/09
2360	Alejandrin Almanzar	Hugo Roneu	5/6/09
2361	Ana Marie Orfanides	Reinfeld	5/7/09
2362	Faniciel. Toussaint	Reinfeld	5/7/09
2363	Bernice Pond	Reinfeld.	5/7/09
2364	Wilfredo. Nerels.	Ruth	5/8/09
2365	Dorothy G. Fine	Ruth	4/23/09
2366.	Louis Bianculli	Reinfeld	5/12/09
2367	Dalia Garcia.	Grace	5/12/09
2368	Libia Diaz de Arce	Eulises R	5/11/09
2369	Carlos Pastor	Dr Vequilla	5/11/09
2370	Fidian Quesada.	Hugo Roneu	5/14/09
2371	Ester Pena	Leonetric	5/13/09
2372	Frances Ehrlich	Reinfeld	5/13/09
2373	Amparo Rexach	Reinfeld	5/11/09
2374	Miguel Blanco	Hugo Roneu	5/11/09
2375	Henry Garcon	Reinfeld	5/18/09
2376.	Luis Figueras	Eulises R	5/19/09
2377	Manuel Bergolleis	Grace.	5/20/09
2378	Antonidad Mena.	Reinfeld	5/20/09
2379	Gloria Martinez Cortes	Eulises L	5/19/09
2380	Ofelia Vargas	Selvestre	5/18/09
2381	Dorothy Vargas	Selvestre	5/18/09
2382	Juan Quintero	Eulises R	5/18/09
2383	Ursula Delgado	Reinfeld.	5/18/09
2384	Antonio Fernandez	Manuel Rodriguez	5/8/09
2385	Joseph A. Truglio	Manuel Rodriguez	5/26/08

2386	Umberto Smailia	Eulises R.	5/22/09	2418
2387	Manuel Almida	Jose Aida	5/21/09	241
2388	James Haralabatos	Eulises R	5/22/09	242
2389	Robut Killgore	Eulises R	5/15/09	242
2390	Norberto Nieto	Reinfeld	5/27/09	242
2391	Rosa Nieto	Reinfeld	5/27/09	242
2392	Julios Packer	Reinfeld	5/27/09	242
2393	Raymond Alcorado	Reinfeld	5/27/09	242
2394	Gabriela Moreland	H&E Clinic	5/26/09	242
2395	Holly Wood	Manuel Rodrigez	5/22/09	242
2396	Belen Soares Santos	Manuel Rodrigues	5/29/09	242
2397	Robert Rodrigues	self	5/29/09	242
2398	Patricia Seyler	Manuel Rodrigues	6/1/09	243
2399	Alice M Livingston	Howard Reinfeld	6/2/09	243
2400	Mary Montarella	Howard Reinf.	6/4/09	243
2401	Mirke Dineiro	Howard Reinfeld	6/4/09	243
2402	Benjamin White	Howard Reinfeld	6/4/09	243
2403	Jelica Boranic	Howard Reinfeld	6/4/09	243
2404	William Machado	Howard Reinfeld	6/4/09	243
2405	Willie Lester	Eulises R	6/4/09	243
2406	Allen Disborough	H&E	6/3/09	243
2407	Maria Mitroki	H&E	6/3/09	243
2408	Henrietta Hunter	Howard Reinfeld	6/4/09	243
2409	Thelma Brown	Crane	6/7/09	243
2410	Orestes Cabrera	Eulises R	6/7/09	243
2411	Bienvenido Martinez	Jesus Alf.	6/5/09	243
2412	Carmen Martinez	Carmen (Roberto wife)	6/5/09	243
2413	George Desgouttes	Howard Reinf	6/8/09	243
2414	Maria Tenero	M. Rodrigues	6/5/09	243
2415	Lisa Olsen-Adrian	Reinfeld	6/5/09	243
2416	David Caraam	total Solution	6/10/09	243
2417	Emmanuelia Moise	Howard Reinf	6/11/09	243

09	2418	Francisco Moreno	Quiles Alfonso	6/10/09
09	2419	Joseph Mousa	Dr Abbassi	6/10/09
09	2420	Bertha Fernandez	Eulises R.	6/11/09
09	2421	Federico Hi	Juan Montoya	6/11/09
09	2422	Vicenta Diaz	Hugo Romero	6/12/09
9	2423	Noriel Hatley	Eulises R	6/12/09
09	2424	Mary Ricketts	Howard Reinf	6/12/09
9	2425	Dieter Bogdon	Dr Vegilla	6/12/09
09	2426	Trevor Anderson	Eulises R	6/15/09
09	2427	Edilberto Arguelles	Eulises R	6/15/09
09	2428	Dorothy Rankin	Belkis Baeza	6/16/09
09	2429	Thelma Tookes	Aire Health South	6/16/09
09	2430	Franklin Cushman	Eulises R	6/16/09
9	2431	Beles Thompson	Belkis Baeza	6/16/09
9	2432	Mario Correa	Dr Vegilla	6/17/09
9	2433	Roger Correia	Maribel Correia	6/17/09
9	2434	Gabriel Velez	Abel Escalante	6/18/09
9	2435	Gilbert Frometa	Eulises R	6/18/09
9	2436	Francisco Rodriguez	Eulises R	6/20/09
	2437	Horson Burton	Howard Reinfeld	6/22/09
	2438	Maria Abad	Dr Vegilla	6/22/09
	2439	Javier Rodriguez	Gretchen Coord	6/22/09
	2440	Tony Hilmon	Howard Reinfeld	6/22/09
	2441	Lucienne Blanc	Howard Reinfeld	6/22/09
	2442	Debra Sondej	Howard Reinfeld	6/22/09
	2443	Isabel Rodriguez	Dr Vegilla	6/22/09
	2444	Hortensia Delgado	Eulises R	6/22/09
9	2445	Kenneth Horstmeyer	Eulises R	6/26/09
	2446	Gladys M. Sanchez	Eulises R	6/26/09
	2447	Michael Gordon	Gretchen	6/26/09
	2448	Julia Olvera	Eulises R	6/29/09
	2449	Lonnie Burton	Eulises R	6/29/09
	2450	Kennedy Stevens	Howard Reinfeld	6/29/09

2451	Carlos Castello	Howard Rosfeld	6/29/09	24
2452	D. Jaquith	Eulises R	6/26/09	24
2453	Frances Thomas	Howard Rosifeld	6/26/09	24
2454	Jose Vazquez Crego	Eulises R	6/26/09	24
2455	Marion Blanton	Eulises R.	6/26/09	24
2456	Candido Paez	H & H Clinic	6/26/09	24
2457	Edgar Jean	Howard Rosifeld	6/27/09	24
2458	Mildred Viscotti	Belkis Baeza	6/29/09	24
2459	George Hands	Belkis Baeza	6/30/09	24
2460	Zenaida Hernandez	Eulises R	7/2/09	24
2461	Joseph Shaner	Milly	7/2/09	24
2462	Jose Colls	Prime Health South	7/3/09	24
2463	Dora Bexell.	Eulises (Abbassi)	7/3/09	24
2464	Flor Herrera	Tech Health	7/2/09	24
2465	Dulce Del Valle	Eulises R	7/3/09	24
2466	Nicole Lopez	Howard Rosifeld	6/30/09	25
2467	Alicia Krawczyk	Howard Rosfeld	7/2/09	25
2468	Samuel Miller	Howard Rosfeld	7/7/09	25
2469	Blanca Batista	Eulises R	7/1/09	25
2470	Elvira Maine	Howard Rosifeld	6/30/09	25
2471	Nairis Rodriguez	Eulises R	6/26/09	25
2472	Sara Prieto	Bertha H & C.	7/7/09	25
2473	Marilyn Sobel	Eulises R	7/7/09	25
2474	Nancy Girlando	Belkis Baeza	7/8/09	25
2475	Enaida Hernandez	Atenda (St. Katerine)	7/8/09	25
2476	Della Laidlaw	Howard Rosig	7/8/09	25
2477	Miguel Izquierdo	Eulises R	6/25/09	25
2478	Evelyn Thomas	Roth	7/9/08	25
2479	Angel Virgilito	Roth	7/8/09	25
2480	Michael Costa	Milagro ARNP	7/8/09	25
2481	Consuelo Wong	Belkis Baeza	7/8/09	25
2482	Gilberto Caballero	Belkis Baeza	7/10/09	25
2483	Erna Covington	Eulises R	7/13/09	25
2484	Emma Gibson	Howard Rosifeld	7/10/09	25

2485	Jo-Anne Rocher	Abbassi	7/7/09
2486	Jenny Beaser	Renfield	6/3/09
2487	Patrick Sawtor	Rath	5/19/09
2488	Miriam Aroma.	Belkis	5/15/09
2489	Salim Nasser.	Eulises R	7/14/09
2490	Timothy Cromwell	Claudia	7/14/09
2491	Willie Backer	Renfield	7/14/09
2492	Carlos Sanchez	Claudia	7/15/09
2493	Nelly Valverde	Belkis Baeza	7/16/09
2494	Martin D. Kahn	Eulises R	7/17/09
2495	Gloria Jocelyn	Claudia	7/17/09
2496	Pedro Vazquez	Heck Health	7/17/09
2497	Juana Ventura	Eulises R	7/20/09
2498	Hilda Perichet	Grace Martin	7/21/09
2499	Louise Solano	Dr Vegilla	7/20/09
2500	Leonor Rivadeira	Grace Martin	7/21/09
2501	Alicia E Leal	Manuel Rodriguez	7/22/09
2502	Servilio Perez Gomez	Dr Vegilla	7/22/09
2503	Maria N. Vazquez	Grace Martin	7/24/09
2504	Frank Marrero	Giocosa Calvo	7/25/09
2505	Yolanda Reyna	Eulises R	7/27/09
2506	Herezinta Acuala.	Dr Vegilla	7/27/09
2507	Daniel Hertz	Unknown	7/25/09
2508	Jeanne Lee.	Renfield	7/24/09
2509	Francisca Hernandez	Dr Vegilla	7/28/09
2510	Bertina Sabiedo.	Dr Vegilla	7/28/09
2511	Eva Ramirez	Belkis	7/31/09
2512	Ruth Cross	Howard Renfield	8/1/09.
2513	Gabrielle Ambers	Claudia	8/5/09
2514	Jacqueline Salcedo	Claudia	8/6/09
2515	Felix Daniel Delgado	Howard Renfield	8/5/09
2516	Eusebia Paz	Eulises (Cath)	8/4/09
2517	Maria Blanco	Eulises R	7/30/09
2518	Carmen Rosario	Vlog + Giles	7/30/09

2519	Honor Tejeda	Clegg + Glez	7/30/09	25
2520	Manuel Corrales	Rexfeld	8/3/09	25
2521	Eleonardo Nova	Eulises R	8/3/09	25
2522	Linda Aaron	Gretchen	8/4/09	25
2523	Catalina Abondano	Claudia	8/4/09	25
2524	Olon Johnson	Rexfeld	8/2/09	25
2525	Dyona Schoenstadt	Rexfeld	7/27/09	25
2526	Edgardy Hoffman	Claudia	7/30/09	25
2527	Ribelid Deypeiner	Ruth	5/5/09	25
2528	Johnson Joseph	Rexfeld	6/1/09	25
2529	Luis Laporte	Ruth	7/20/09	25
2530	Alexander Pis	Claudia	7/16/09	25
2531	Jaime Rosa	Manuel Rodriguez	7/16/09	25
2532	Paul Roach	Claudia	7/17/09	25
2533	Robert Whitby	Abbassi	7/17/09	25
2534	Nilda Iglesias	Abbassi	7/17/09	25
2535	Juan Luis Franco	Eulises R	7/20/09	25
2536	Rafael Soto	Vequilla	7/17/09	25
2537	Vinnie Canady	Atlanda	8/5/09	25
2538	Moises Yohonta	Jazara UMCP	8/6/09	25
2539	Maritza Cuero	Claudia	8/6/09	25
2540	Francisco Badle	Eulises R	8/11/09	25
2541	Silvia Ceballos	Eulises R	8/11/09	25
2542	Arnegue Duran	Eulises R	8/10/09	25
2543	Emilio Trelles	Abbassi	8/10/09	25
2544	Hipolito Burgos	Julio Alfonso	8/11/09	25
2545	Juan Pena	Claudia	8/11/09	25
2546	Denise Dunogan	Reinfeld	8/12/09	25
2547	Graciela Ceballo	Eulises R	8/12/09	25
2548	John Carey	Teah Heath	8/11/09	25
2549	Catalina Abondano	Claudia	8/4/09	25
2550	Leo H Flynt	Rexfeld	8/3/09	25
2551	Gilberto Hadson	Eulises R	7/20/09	25
2552	Delce H Rodriguez	Grace	7/20/09	25

2553	Juan F Rodriguez	Hugo Remen	7/21/09
2554	Helen Tate.	Reinfeld	7/24/09
2555	Lynn E Smith.	Claudia	7/24/09
2556	Esther Williams	Reifeld	7/29/09
2557	Yecia Garcia	Gonzales	7/31/09
2558	Gene M. Smith	Reifeld	7/31/09
2559	Griselda Gonzalez	Reinfeld	8/5/09
2560	Dorila Jean	Claudia	7/24/09
2561	Wilbert W Francis	Reinfeld	7/24/09
2562	Micaela Vega	Abbasi	7/24/09
2563	Carmen Ruiz	Eulises R	7/22/09
2564	Maximo Urrutigui	Eulises R	7/24/09
2565	Dorothy Thomas	Reifeld	7/24/09
2566	Neleida Julien	—	7/28/09
2567	Carmen Ruiz	Eulises R	7/22/09
2568	Miriam Boarman	Howard Reinfeld	8/4/09
2569	Ricardo Menendez	JEM Clinic	8/6/09
2570	Jesus Duran	Howard Reinfeld	8/6/09
2571	Oscar Padgett	D. Vequilla	8/8/09
2572	Juana Galindo	Glez + Nolen	8/8/09
2573	Maria Montoya	Eulises R	8/8/09
2574	Enrique Penalta.	D. Vequilla.	6/17/09
2575	Walter Chwalik.	Doctors Hospital South	8/10/09
2576	Ester Dentzer	Belkis	8/11/09
2577	Maria E. Montes	Baptist	8/13/09
2578	Karen Penny	Belkis	7/31/09
2579	Roxann Wrigate	Belkis	7/31/09
2580	Mabel Osorio	Giocosa	6/11/09
2581	Maritza Garcia.	Farmacy	6/17/09
2582	Jack Kiel	Reinfeld	8/15/09
2583	Rhoda Goldstein	Reinfeld	8/16/09
2584	Nuris Perez	Oferda	8/17/09
2585	Maria Delgado	Reifeld	8/17/09
2586	Pedro Suarez	Oferda	8/17/09
2587	Alicia Breton	Eulises R	8/17/09

2588	Julia Stafford	Alenda	8/17/09	26
2589	Eneida Erera	Cofus	5/1/09	262
2590	Luz Fernandez	Dorados	8/18/09	262
2591	Jilliam Rodriguez	Coral	8/17/09	26
2592	Johnny Lee Stubbs	Claudia	8/19/09	26
2593	Arturo Salon	Eulises R	8/19/09	26
2594	Antonio Perez	Claudia	8/19/09	26
2595	Kendall Hansen	Renfeld	8/18/09	26
2596	Raquel Rodriguez	L&M Clinic	8/18/09	26
2597	Eugenio Morales	Claudia	8/18/09	26
2598	Delia Maralda	Renfeld	8/11/09	26
2599	Carlos Cuera	Tech Health	8/17/09	26
2600	James Wells	Eulises Escalera	8/19/09	26
2601	Flavio Alvaro	Cocoreda	8/1/09	26
2602	Mary J. Hicks	Renfeld	8/19/09	26
2603	Cruz Matteregan	Renfeld	8/17/09	26
2604	Maria Perez	Claudia	8/20/09	26
2605	Antonio Perez	Claudia	8/21/09	264
2606	Placido Rodriguez	Bellis	8/25/09	264
2607	Pedro Rodriguez	Bellis	8/25/09	26
2608	William Martin	Claudia	8/25/09	264
2609	Alice Cibb.	Milagro Medina	8/27/09	26
2610	Victor Cibb.	Milagro Medina	8/27/09	264
2611	Ida Jelkins	Alenda	8/27/09	264
2612	Caridad Rodriguez	Eulises R	8/27/09	264
2613	Yuk Toussaint	Renfeld	8/26/09	26
2614	Miriam Goldman	Alenda	8/27/09	26
2615	Armando Correia	Milagro Medina	8/28/09	26
2616	Lonny Altman	Eulises R	8/27/09	265
2617	Christine Colanelli	Milagro Medina	8/21/09	265
2618	Dionisio Jimenez	Coral	8/31/09	265
2619	Ezequiel Muchtar	Eulises R	9/2/09	265
2620	Dorothy Dixon	Claudia	9/2/09	265
2621	Omar Contini	Hugo Ramos	9/1/09	265
2622	Sylvie Sami	Cocoreda Cabrio	9/3/09	265

2623	Catalina Madrid	Eulises R	9/3/09
2624	Matheieu Mezzieux	Susy	9/3/09
2625	Nilo Bartlett.	Eulises R	9/3/09
2626	Olga Moreno	Oferda	9/4/09
2627	Dixie Bowins.	Broward	9/8/09
2628	Latonya Lockett.	Susy	9/5/09
2629	Elizabeth Ferrari.	Suki Caballero	9/9/09
2630	Lillie Brown	Eulises R	9/9/09
2631	Paul R. Marcus	Eulises R.	9/11/09
2632	Carlos E. Espinosa	Howard Reifeld	9/14/09
2633	Helen Salas	Claudia Roach	9/10/09
2634	Victoria Plasencia	Milagro Medina	9/15/09
2635	Natalina Machado	Belkis	9/15/09
2636	Julio Machado	Belkis	9/15/09
2637	George Dias	Belkis	9/15/09
2638	Zykeira Wright	Susie	9/15/09
2639	Donald T. Ryle	Broward	9/15/09
2640	Osvaldo Aguilar	Eulises R.	9/16/09
2641	Jean Chenfant.	Reifeld	9/16/09
2642	Israel Martinez	Eulises R	9/15/09
2643	Carmen Noriega	doc@yourdoor	9/16/09
2644	Kevin Jones	"	9/16/09
2645	Susan Zelenoff	Eulises R	9/17/09
2646	Emilio Alvarez	Eulises R	9/17/09
2647	Alberto Alvarez	Broward	9/18/09
2648	Iris Bendaldo	Stores	9/18/09
2649	Carlos Blanco.	Tech Health	9/18/09
2650	Jean Carlan	Susie	9/18/09
2651	Ronald Frey	Gilberto Coord	9/18/09
2652	Goar Rodriguez	Grace/Reifeld	9/[illegible]/09
2653	Jose Jesus Oliveira	Ruth	9/17/09
2654	Silvia Gonzalez	?	8/21/09
2655	Catherine Shields	Susie	8/31/09
2656	Kathleen M. Burrows	Susie	9/10/09
2657	Raul L. Jones	Eulises	9/21/09

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2658	Yoria Barabina	Abbassi	9/11/09	2
2659	Segundo Perez	Claudia	9/22/09	2
2660	Gloria Collazo	Howard Roof	9/22/09	26
2661	Elisa Licausi	Mt Sinai	9/22/09	26
2662	Victor Serrano	Carlos Sosa	9/22/09	26
2663	Sharon Torres	Mayra	9/23/09	26
2664	Carlos Gil	Howard Roof	9/23/09	26
2665	Marta Vazquez	Claudia	9/23/09	26
2666	Alcida Pestoya	Graciela	9/23/09	27
2667	Alberto Trigo	Julio	9/24/09	27
2668	Betty Saunders	Rexfield	9/24/09	27
2669	Kenneth J. Hynes	Atenda	9/24/09	27
2670	Ana Ma Diaz	Julio	9/24/09	27
2671	Antonio Simone	Gilbert	9/24/09	27
2672	Joseph Racenis	Mayra	9/23/09	270
2673	Lucius Fenton	Carlos Sosa	9/23/09	27
2674	Ramon Orellana	Gretchen	9/24/09	27
2675	Guido Gala	Julio	9/23/09	27
2676	Melvin Katcher	Belkis	9/24/09	27
2677	Gerardo Chin	Leo	9/25/09	27
2678	Brooke Stephens	Claudia	9/25/09	27
2679	Hilda Guido	Susi	9/25/09	27
2680	Daren Watson	Claudia	9/25/09	27
2681	Gisela Caun	Julio R	9/25/09	27
2682	Daren Watson	Claudia	9/25/09	27
2683	Mario Cervera	Susie	9/30/09	27
2684	Joseph Crawford	Rexfield	9/29/09	27
2685	Michael Crawford	"	"	27
2686	Gloria Judy	Belkis	9/30/09	27
2687	Elisa Licausi	Mt Sinai	9/25/09	27
2691	Johnny Tomas	Julio R	9/30/09	27
2689	Juan Moreno	Julio Escalona	9/30/09	27
2690	Ana Marin	Susie	10/1/09	27
2691	Nelson Tsend	Susie	10/1/09	27
				27

2692	Cassandra Cisneros	Susie	10/2/09
2693	Carlos Morris	Mary JEH Clerk	10/2/09
2694.	Felix Velazquez	Claudia	10/2/09
2695.	John Vegh	Susie	10/2/09
2696	Juliet Kellgerberg	Susie.	10.2.09
2697	Jorge Carneado	Mayra	10/5/09
2698	Victoria Guzman	Claudia	10/2/09
2699	Eugenia Smith.	Mayra	10/2/09
2700.	Caridad Robaina	Rexfeld	10/4/09
2701	Rita Nunez	Rexfeld	10/5/09
2702	Joycelin Brown	Rexfeld	10/5/09
2703	Aleja Nunez	Rexfeld	10/5/09
2704	Maya Diaz	Claudia	10/6/09
2705	Chanal Wolf.	Rexfeld	9/9/09
2706	Laurina Victor	Rexfeld	9/11/09
2707	Roda Cohen	Rexfeld	10/6/09
2708	Thomas Daly	Claudia	10/6/09
2709	Carol Marie Dodd	Susie	10/6/09
2710.	Martha Maradiaga	Susie	10/6/09
2711	Oswaldo Rodriguez	Dayrone	10/6/09
2712	Michael Kugler	Susie	10/7/09
2713	Juliet Kellgenberg	Susie	10/6/09
2714	Esther Kelson	Emilio Alfonso	10/7/09
2715	Phyllis R. Smith.	Rexfeld	10/8/09
2716	Shirley Fluker	Claudia	10/8/09
2717	Dyonth Gallo.	Infusion Technology	10/8/09
2718	Ethelida Cerrato	"	"
2719	Carmen Martinez	Gilberto Gozalez	10/8/09
2720	Danni Toussaint	Susie Rivera	10/8/09
2721	Luckner Germain	Rexfeld	10/9/09
2722	Anastasia Flores	Rexfeld	10/9/09
2723	Juana Reyes	Claudia	10/9/09
2724	Joan Monahan	Celia R	10/9/09
2725	Eduardo Valdes	Celia R.	10/12/09
2726.	~~Claudia~~ ~~Flores~~	~~Rexfeld~~	~~10/8/09~~

2726	Ramona Bonilla	Resifeld	10/12/09	
2727	Kenneth Scott	Susie	10/12/09	2762
2728	Silvio Moreza	Susie	10/12/09	2763
2729	Maria E Telleria	Dr Rodriguez	10/14/09	2764
2730	Dorothy P. Sunbasis	Eulises R	10/14/09	2765
2731	Osvaldo Cespedes	Claudia	10/14/09	2766
2732	Emilia Perez-Torres	Lisette	10/14/09	2767
2733	Orelio Gonzalez	Susie	10/14/09	2768
2734	Maria Bonker	Ricarda	10/14/09	2769
2735	Armando Jalio	Eulises R	10/14/09	2770
2736	Evelyn Cunningham	Susie	10/14/09	2771
2737	Marguerite Cooper	Reinfeld	10/14/09	2772
2738	Thelisa A. Bufan	Eulises R	10/15/09	2773
2739	Tesha Harsley	Susie	10/15/09	2774
2740	Encarnacion Torres	Seki	10/15/09	2775
2741	Francisco Perez	Eulises R	10/16/09	2776
2742	Bernard Thomas	Reinfeld	10/16/09	2777
2743	Hilaria Pereira	Abbassi	10/16/09	2778
2744	Catalina Martinez	Claudia	10/13/09	2779
2745	Jimmy Whitaker	Susie	10/18/09	2780
2746	Felipe J. Ward	Susie	10/20/09	2781
2747	Antonio Cesar	Reinfeld	10/20/09	2782
2748	Mariana Medina-Delgado	Eulises R	10/20/09	2783
2749	Carlos Cuesta	Eulises R	10/21/09	2784
2750	Elenan Flores	Eulises R	10/21/09	2785
2751	Agueda E Reynolds	Eulises R	10/21/09	2786
2752	Dudley Shoulder		10/24/09	2787
2753	Luis Reyes		10/24/09	2788
2754	~~Abreu~~ Julio Lazaro Ugarte	Eulises	10/27/09	2789
2755	Edel Alfonso	Myra	10/27/09	2790
2756	Daniel Francoeur	Eulises	10/23/09	2791
2757	Rose Shipman	Claudia	10/28/09	2792
2758	Jean Victor	Susie	10/29/09	2793
2759	Lopez, Miriam		10/29/09	2794
2760	Sarria, Teresita	Gilberto	10/29/09	2795
2761	Thomas Danny	Adamaris	10/30/09	

2762J	Evangelina Martinez	Grace	10/29/09
2763A	Lineth Maglioni	Grace	10/30/09
2764J	Justina Arias		11/2/09
2765A	Juan Jimenez		11/2/09
2766J	Hassa Dajani	Gio	11/11/09
2767A	Gloria Mack	atenda	11/11/09
2768J	Beauburn, Carmen	Claudia	11/12/09
2769A	Miller Hyrone	Claudia	11/12/09
2770J	Francois Gloria	Adamaris	11/13/09
2771A	Sorturo Tanquero	Brito	11/13/09
2772J	Napdes. Luz Maria	Adamaris.	11/13/09
2773A	Luis Campos	Susie	11/16/09
2774J	Fabio Maximo Aluino	Gio	11/17/09
2775A	Mercedes Alvarez	Coeconda	11/17/09
2776J	Torres Jacinta	Susie	11/18/09
[illegible]	[illegible] Taylor	Gilbert	11/18/09
2778J	Carlos Janer	Susie	11/23/09
~~2779A~~	~~Angela Cole~~	Damaris	11/23/09
2780J	Randy Duval	Rocio	11/23/09
2781A	Roberto Jimenez	Gilbert	11/24/09
2782J	Jose Julio Rodriguez.	Susie	11/24/09
2783J	Oscar Crespo	Grace	
2784J	Consel Perez	Grace	11/25/09
2785A	Nicole Westbook	Hialeah Hosp	
2786J	Diaz Leonila.		11/25/09
2787A	Alfonso Wilbeir	Susie	11/30/09
2788A	Ramondo Hayes	Susie	12/1/09
2789J	Strong Richard.	Grace	12/1/09
2790A	Casals Ada	Rocio	12/1/09
2791J	Guillermo Paragua	Arelys Alfonso	12/2/09
2792A	Mason Velma	atenda	12/3/09
2793J	Gutierrez Isabel	atenda	12/3/09
2794A	Sonia Pedrosa	grace	12/3/09
2795J	Jorge Garcia Diaz	atenda	12/4/09

2796 A	Panagua Guillermo		Arelis	12/8/09	282
2797 J	Sinicio Martin		Rocio	12/8/09	2831
2798 A	Estella Martin		Rocio	12/8/09	2832
2799 J	Leroy Brow		First Medical	12/10/09	2833
2800 A	Ibarra Dania		Now P. Susie	12/10/09	2834
2801 J	Dean Estala	gigi	[illegible]	12/10/09	2835
2802 A	Farinas Lila		atenda	12/11/09	2836
2803 J	Fayola Felipa		Rocio	12/11/09	283
2804 A	Maria Barrias	2119		12/11/09	283
2805 J	Carlota Lopez.		Atenda		279
2806 A	Magaly Cepero		Suzie	12/14/09	283
2807 J	James Narad		w/comp	12/14/09	284
2804 A	Scott Hugue		Suzie/Now		2841
2808 J	Jose Gaitan		Gigi		2842
2809 A	Pino Silvia		atenda	12/21/09	2843
2810 J	Cuello Diogenes		Medicaid Susie	12/22/09	2831
2811 A	Jaqueline Aparicio		atenda	12/23/09	2846
2812 J	Daisy alonso		Medicaid Rocio	12/23/0	2845
2813 A	Elsisa Pontoja		Rocio	12/23/09	2846
2814 J	Felix Przedborski		Richard	12/28/09	2847
2815 A	Ivan Dario Fernandez		Gigi	12/29/09	2848
2816 J	Esteban Rodriguez		Rocio	12/29/09	2849
2817 A	Velazquez Delmes		Susie	12/29/09	2850
2818 J	Velazquez Idelmis		Susie	12/29/09	2851
2819 A	Andres Diaz		gigi	12/29/09	2852
2820 J	Juliene Davis		Susi	12/30/09	2853
2821 A	Yommy Bard		gigi	12/30/09	2854
2822 J	Ignacio Labori		Susie	12/31/09	2855
2823 A	Teresa Uera		Susie	12/31/09	2856
2824 J	Guillermo Cusnaides		Gigi/Atenda	12/31/09	2857
2825 A	Maria Campos		Atenda	1/2/10	2858
2826 J	Gustavo Galdo		Atenda	1/2/10	2859
2827 DNB	Juan Garcia (DNB)		JMH-Now	1/4/10	2860
2828	Araelio Borrero		Suzie	1/5/10	2861

2829	Bernardin Fernandez Santos	Adamari/Atenda	1/5/10
2830	Layda Fernandez	Rocio	1/6/10
2831	Timothy Walton	Atenda/Gigi	1/7/10
2832	Julita Valdes Garcia	Rocio/caid	01/08/10
2833	Doris Conde	Rocio/caid	01/07/10
2834	Ivonne Torres	DNA/ Caid	01/07/10
2835	Belinda McCloud	Caid/Susie	01/08/10
2836	Raymond Davis	MCR/kinded	01/07/10
2837	Trevino Alberto	Mcaid/Susie	1/13/10
2838	Aliprandi Holly	United/Susie	1/14/10
2792	Velma Mason	Atenda/	1/14/10
2839	Rene Cardena	medicaid/Susie	1/14/10
2840	Maria Morales	Atenda/Susie	1/15/10
2841	Sidney Morris	Mcaid/Susie	1/18/10
2842	Guillermina Varela	Mcaid/Rocio	1/18/10
2843	Ericka Gonzalez	Mcaid/Susie	1/19/10
2831	Timothy Walton (re-admit)	Atenda/existing pt.	1/22/10
2844	Yuri Dubinin	Private pay/Richard	1/22/10
2845	Benigna Medeiros	Mcaid/Hospital	1/22/10
2846	Charles Kirkconnell	Private pay/Susie	1/24/10
2847	Thelma Bryant	Atenda/	1/26/10
2848	Leslie Garrett	Atenda/Gigi	1/25/10
2849	Kenya Gaynor	Medicaid/	1/25/10
2850	Yainelys Diaz	Medicaid/Susie	1/27/10
2851	Juana Miranda	Atenda/Adamaris	1/28/10
2852	Jose Santiago	Medicaid/Infussion	1/28/10
2853	Gregory Brincko	Now/Gigi	1/29/10
2854	Ivanka Mora	Aetna/Gigi	2/1/10
2855	Joseph Thompson	Mcaid/Susie	2/1/10
2856	Hector Prieto	Mcaid/Rocio (Adamaris followed)	2/1/10
2857	Jasmine Torres	Mcaid/Susie	2/1/10
2858	Jose A Pena	Mcaid/Susie	2/3/10
2859	Ridard Estes	Mcaid/Hialeah Hosp. (Susie)	2/4/10
2860	Olinda Sequeira not admitted	Mcaid/Rocio	2/4/10
2861	Maria Rodriguez	Mcaid/Rocio	2/9/10

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2862	Esther Lopez	Mcaid / Susie	2/12/10	
2863	Ja Mavri Butler	Atenda / Susie	2/12/10	286
2782	Jose Julio Rodriguez	Mcaid / existing pt.	2/12/10	289
2864	Pablo Zayas	NOW / Gigi	2/12/10	[illegible]
2865	Marta Rodriguez	Mcaid / M.D. referral	2/12/10	284
2866	Andres Gonzalez	Mcaid / Susie	2/16/10	280
2822	Ignacio Labori	Mcaid / Rocio	2/19/10	[illegible]
2867	Mirta Aquine	Mcaid / Gigi	2/21/10	289
2868	Roman Cardenas	Mcaid / Susie	2/24/10	289
2869	Amparo Eusebio	Mcaid / Rocio	2/24/10	289
2870	Maria Devesas	Mcaid / Susie	2/25/10	288
2871	Linda Shotwell	Mcaid / Rocio	2/25/10	289
2872	John Perew	Homelink / Gigi	2/25/10	288
2873	Carmen Salazar-Miranda	Atenda / Atenda	2/26/10	280
2874	Lidia Leiva	Mcaid / Suzie	2/26/10	211
2875	Dorian Castro	Mcaid / Rocio	3/1/10	280
2876	Daniel Padras	Mcaid / Susie	3/1/10	280
~~600~~	~~Rosalie Perez~~			74
600	Estella Reynolds	Citrus	3/4/10	290
2877	Michael Kohn DNQ	Mcaid / Susie (drives)	3/5/10	27
2878	Olga Rodriguez DNQ	Mcaid / Maritza (refused)	3/6/10	27
2879	Perla Alvarez	Mcaid / Rocio	3/8/10	290
2880	Juan Serra	Mcaid / Rocio	3/9/10	281
2881	Humphrey Williams	Mcaid / Susie	3/10/10	19
2882	Ada Ajo Berezcen	Carecentrix / Rocio	3/10/10	27
2852	Jose Santiago	Mcaid / Prior admission	3/11/10	9
2883	Gladys Betancourt	Mcaid / Rocio	3/12/10	290
2884	Estrelio Piñero DNQ needs SW	Mcaid / Rocio	3/15/10	290
2885	Latasha Stewart	Mcaid / S. Miami Hosp.	3/15/10	28
2886	Loretha White	Mcaid / Homestead Hosp.	3/15/10	290
~~2887~~	Charles Ochsendorf DNQ	Mcaid / Susie (no staff)	3/15/10	290
2887	Carlos Espinosa	Mcaid / Susie	3/17/10	290
2888	Jorge Diaz	Mcaid / Susie	3/18/10	290
2889	Larry Saunders, Jr.	Mcaid / Susie	3/22/10	288
2890	Laura Payas	Mcaid / Gigi	3/22/10	290

2860	Olinda Sequeira	Mcaid / Rocio	3/24/10
2891	Luz M. Landivar (DNQ)	Mcaid / Rocio	3/24/10
~~2892~~	Giannie Rivero DNQ.	Mcaid / Susie	3/26/10
2842	Guillermina Varela	Mcaid / Rocio	3/26/10
2893	Francesco Mora	Uhealthcare / Mercy Hosp.	3/26/10
~~2893~~ ~~2894~~	~~Francesco Mora~~ Enrol		
2893	Nigeria Davis DNQ - not homebound	Mcaid / Susie	3/30/10
2894	Rocio Freira Perez	Mcaid / Rocio	3/31/10
2895	Angel Yune	Mcaid / Metropolitan Hosp.	4/2/10
2882	Ada Ajo	Mcaid / Existing pt.	4/1/10
2896	Emelina Castillo	Solutions / Rocio	4/1/10
2897	Doris Conde	Solutions / Rocio	4/1/10
2897	Teresa Fernandez	Solutions / Rocio	4/1/10
2112	Eneida Gonzalez	Solutions / Willsand	4/1/10
2898	Mercedes Grille	Solutions / Rocio	4/1/10
2899	Adelaida Guzman	Solutions / Rocio	4/1/10
748	Dagoberto Ibañez	Solutions / Willsand	4/1/10
2900	Carmen Jorge	Solutions / Rocio	4/1/10
2797	Estela Martin	Solutions / Willsand (Rocio)	4/1/10
2798	Sinesio Martin	Solutions / Willsand (Rocio)	4/1/10
2901	Adolfo Perez	Evercare / Rocio	4/1/10
2860	Olinda Sequeira	Solutions / Rocio	4/1/10
1979	Josefina Suarez	Solutions / Willsand	4/1/10
2790	Ada Casals	Solutions / Willsand (Rocio)	4/1/10
955	Nirta Portal	Solutions / Willsand	4/1/10
2902	Odores Fernandez	Solutions / Rocio	4/1/10
2903	Barbara Johnson	Medicaid / Susie	4/7/10
2861	Maria L. Rodriguez	Solutions / Rocio	4/1/10
2904	Isabel Saiz	Citrus / Rocio	4/9/10
2905	Julio Bocanegra	Mcaid / Susie	4/9/10
2906	Rogelio Mena	Mcaid / Susie	4/20/10
2907	Claribel Ojeda	Mcaid / Rocio	4/20/10
2899	Perla Alvarez	Mcaid / Rocio	4/20/10
2908	Guillermo Alvarez	Mcaid / Rocio	4/21/10

2909	Raymond Berg	Atenda/	4/21/10	
~~2910~~ 481	Mario Ortigoza	Medicaid waiver/Eulises	4/22/10	
2910	Elda Noriega	Solutions/Rocio	4/22/10 (5th)	
2911	Rosemide Louis	DNQ Refused Atenda	4/22/10	
2912	Jose Herrera	Tech Health	4/23/10	
2913	Clara Jones	Medicaid/ Gigi/ Susie	4/26/10	
2914	Shirley Braun	Medicaid/Gigi	4/29/10	
2915	Barbara Johnson	Medicaid/Willsend	5/4/10	
1783	Aurelio Pi	Solutions/ Rocio Willsend	5/1/10	
2880	Juan Serra	Solutions/ Rocio	5/1/10	
2915	Ofelia Rodriguez	Solutions/Rocio	5/1/10	
0214	Olga Leon	EverCare/ Rocio willsand	5/5/10	
2916	Rosa Aguero	EverCare/Rocio	5/1/10	
2917	Roberto Garcia	UHCS/Rocio	5/1/10	
0490	Alma Gonzalez	UHCS/ Willsend Rocio	5/1/10	
2918	Yolenda Hernandez	UHCS/Rocio	5/1/10	
2919	Maricela Vicente	Medicaid/Rocio	5/7/10	
2920	David Smith	Medicaid/Susie	5/7/10	
2921	Perfecta Garcia	Medicaid/Rocio	5/10/10	
2922	Estela Morejon	Medicaid/Rocio	5/10/10	
2812	Desy Alonso	Evercare/Rocio	5/1/10	
2923	Carlos Aparo	UHCS/Rocio	5/1/10	
2924	Martha Heredia	Medicaid/Rocio	5/13/10	
2925	Olga Fernandez	FQHC/Rocio	5/18/10	
~~2926~~ 1160	Felipa Garcia	Medicaid/Rocio	5/19/10	
2926	Nathaniel Hack	Medicaid/Gigi	5/21/10	
2927	Julia Del Cristo	Atenda/Atenda	5/21/10	
2928	Maritia Valdes	Atenda/Atenda	5/21/10	
2929	Karolyn Ware	Atenda/Gigi	5/21/10	
2930	Leonardo Fuentes	Atenda/Atenda	5/20/10	
2931	Francesca Caballosa	Medicaid/Rocio	5/28/10	
2932	Miguel Rivera	Evercare/Rocio	5/20/10	
2933	Eligenia Reles	Evercare/Rocio	6/1/10	
2908	Guillermo Alvarez	Solutions/Existing pt	6/1/10	

2879	Perla Alvarez	Solutions/Existing Pt.	6/1/10
2934	Luis Franco	Solutions/Rocio	6/1/10
2942	Guillermina Varela	Solutions/Existing PT	6/1/10
2935	Angelia Suarez	Solutions/Rocio	6/1/10
2936	Amparo Marin	Medicaid/Rocio	6/3/10
2937	Carmelina Solis	EverCare/Rocio	6/3/10
2938	Gabriella Pellecer	Waiver/Rocio	6/3/10
2939	Paula Ramos	Evercare/Rocio	6/3/10
2940	Veneranda Curbelo	EverCare/Rocio	6/3/10
2941	Wendell Gaskin	Medicaid/Maria Gorrin	6/4/10
2942	Giovani Paolo Galliani	Medicaid/Susie	6/8/10
2943	Nora Agustino	Solutions/Rocio	6/7/10 (6/1)
1305	Maria Chavez	EverCare/~~Rocio~~ Willsaud	6/9/10 (6/1)
2894	Rocio Freiria	EverCare/~~Rocio~~	6/9/10 (6/1)
2679	Hilda Guido	EverCare/~~Rocio~~ Willsaud	6/9/10 (6/1)
1923	Maria Morales	EverCare/~~Rocio~~ Willsaud	6/9/10 (6/1)
2832	Julia Valdes	EverCare/Rocio	6/9/10 (6/1)
2946	Cavandria Merritt	Medicaid/Susie	6/9/10
2869	Amparo Eusebio	Solutions/Rocio	6/10/10 (6/1)
2947	Marina Tamarelle	EverCare/Rocio	6/10/10 (6/1)
2944	Elaidia Peguero	Evercare/Rocio	6/10/10 (6/1)
2945	Luis Peguero	Evercare/Rocio	6/10/10 (6/1)
2948	Bertha Tennell	Solutions/Rocio	6/10/10 (6/1)
2949	Lucila Rodriguez	Medicaid/Rocio	6/12/10
2950	Idia Arrea	First Quality/Maritza	6/13/10
2951	Onelia Garcia	"	6/13/10
2952	Onelia Acosta	"	6/13/10
2953	Mario Lopez	"	6/13/10
2954	Serafin Caeiro	"	6/13/10
2955	Rosa Travieso	"	6/13/10
2956	Andrea Campa	"	6/13/10
2957	Caridad Alaez	"	6/13/10
2958	Georgina Alonso	"	6/13/10
2959	Cida Rios	"	6/13/10

	Noemi Aquino Borrego			
2960	~~Alberto Soto Estevez~~	Medicaid / Susie	6/14/10	298
2961	Francey Arneson	Medicaid / Gigi	6/15/10	298
2962	Linda Hernandez	Medicaid / Jocelyn	6/17/10	298
2852	Jose Santiago	Medicaid / Prior admission	6/17/10	29
2963	Sedrick Stuckey	Ateuda / Gigi	6/17/10	298
2964	Obdulia Gonzalez	Univita / Univita	6/18/10	28
2965	Araceli Trujillo	Univita / Univita	6/18/10	29
2966	Carlos Perez	Univita / Univita	6/18/10	29
2967	Georgina Roman	Univita / Univita	6/18/10	28
2968	Carlos Trenidad	Techhealth / Techhealth	6/20/10	2
2969	Banton Lucie	Rocio / EverCare	6/18/10	29
2970	Ana Luisa Abella	Maritza / First Quality	6/18/10	29
2971	Carlos Puentes	Medicaid / Rocio	6/18/10	29
2972	Juanita Espinoles	Douglas Gardens / Maritza	6/25/10 (6/18)	29
2973	Delia Brito Castel	Douglas Gardens / Maritza	6/25/10 (6/13)	29
2367	Dalia Garcia	Solutions / Rocio	6/23/10	29
2974	Blanca Rodriguez	Solutions / Rocio	6/25/10	29
2975	Yolanda Gramatges	United Homecare / Maritza	6/29/10 (6/13)	29
2865	Marta Rodriguez	Medicaid / Prior adm.	6/30/10	29
2976	Mario Perez	Univita / Univita	6/30/10	29
2977	Vilma Boza	EverCare / Rocio	7/1/10	30
2978	Maria Alonso	Solutions / Rocio	7/1/10	30
2882	Ada Ajo	EverCare / Rocio (Prior)	7/1/10	30
2883	Gladys Betancourt	EverCare / Rocio (Prior)	7/1/10 (7/15)	300
2979	Maria Valdes	Solutions / Rocio	7/1/10	30
2980	Afsari Begum	Solutions / Rocio	7/1/10	30
2981	Gumersinda Cabrera	Solutions / Rocio	7/1/10	30
2982	Hortlia Gonzalez	Solutions / Rocio	7/1/10	30
2983	Maria Martinez	EverCare / Rocio	7/1/10	30
~~2984~~	~~Maria Lopez Paz~~ OOT Hold	~~EverCare / Rocio~~	~~7/1/10~~	300
1737	Maria Perez	Solutions / Rocio-will.	7/1/10	301
~~2985~~	~~Yvette De Laire~~ DNQ	~~Medicaid / Gigi~~	~~7/1/10~~	30
2971	Carlos Puentes	EverCare / Rocio (Prior)	7/1/10	30
2949	Lucila Rodriguez	Solutions / Rocio (Prior)	7/1/10	30

2984	Hilda Fernandez	Solutions / Rocio	7/2/10
2985	Emelina Perez	EverCare / Rocio	7/2/10
2986	Jorge Roger	Univita / Univita	7/5/10
2987	Ligia Mayorga	Univita / Univita	7/5/10
2988	Maria Castañeda	EverCare / Rocio-Estelita	7/6/10
2891	Luz Landival	Solutions / Rocio	7/6/10
2989	Ubaldina Sanchez	EverCare / Rocio	7/6/10
2934	Martha Heredia	Solutions / Rocio (Prior)	7/7/10 (7/1)
2822	Ignacio Labori	EverCare / Rocio (Prior)	7/7/10 (7/1)
2922	Estela Monejon	EverCare / Rocio (Prior)	7/7/10 (7/1)
2990	Sonia Mitchell	EverCare / Rocio	7/7/10 (7/1)
2991	Juana Bacallao	Univita / Univita	
2992	Melba Perez	Rocio / Solutions	
2993	Roberto Mayorga	Solutions / Rocio	
2994	Amelia Mayorga	Solutions / Rocio	
2995	Ramon Valdes	Evercare / Rocio	
2996	Maria Rodriguez	Medicaid / Rocio	
2997	Nora Ferro	Evercare / Rocio	
2998	Caridad Alvarez	Evercare / Rocio	
2999	Yolanda Marrero	United MWE / Maritza	
3000	Maria Trujol	Univita / Univita	7/15/10
3001	Rita Garcia	Univita / Univita	7/16/10
3002	Franco Bonifacio	Private Pay / Eulses	7/16/10
3003	Custalie Suarez	EverCare / Rocio	7/16/10
3004	Jacques M. Anselme	Univita / Univita	7/22/10
3005	Maria Valdes	Univita / Univita	7/22/10
3006	Elena Galvez	Douglas Gardens / Rocio	7/6/10
3007	Jose Revelo	F.Q.H.C / Laura	7/22/10
3008	Jose Eduarte	Medicaid / Rocio	7/22/10
3009	Dominga Castro	Eveline / Rocio 8/1	7/20/10
3010	Oscar De Trinidad	Medicaid / Rocio	7/26/10
3011	Nila Perez	Waiver / Laura	7/26/10
3012	Leonor Lores	Solutions / Silvia R.-Rocio	7/28/10 (8/1)
3013	Pablo Iturralde	Solutions / Rocio	7/29/10 (8/1)

3014	Antonio Arteaga	Solutions / Rocio	8-1-10	3(
3015	Josefina Valdes	Solutions / Rocio	8-1-10	3(
3016	Lydia Acosta	Solutions / Rocio (prior ad.)	8-1-1(	3(
3016	Digna Galban	Aetna / Rocio	8-4-10	3(
3017	Daniel Aparicio	Solutions / Rocio	8-4-10	3(
3018	Catalina Fraga	Medicaid / Rocio	8-5-10	3(
3019	Adela Pavon	Medicaid / Rocio	8-5-10	3
3020	Ernesto Romano	Solutions / Rocio	8-10-10	3
3021	Hortensia Mazquiaran	Medicaid / Rocio	8-18-10	3
3022	Elena Menendez	Waiver / Rocio (Cont)	8-18-10	3
3023	Carmen Wilthew	EverCare / Rocio	8-19-10	3
3024	Ana Fernandez	Mcaid / Rocio	8-20-10	3
3025	Ana Mesa	Mcaid / Rocio	8-20-10	3
3026	Hortensia Redondello	Mcaid / Rocio	8-23-10	3
3027	Ipaulito Hernandez	Mcaid / Linda Hdz	8-22-10	3
3028	Laudestela Fuentes	Mcaid / Rocio	8-23-10	3
3029	Aracely Artiles	Solutions / Rocio	8-25-10 (9-1)	3
3030	Raul Valdes	Solutions / Rocio	8-26-10 (9-1)	3
3031	Frida Rivero Espon	EverCare / Rocio	8-27-10	3
3032	Melissa Rodriguez	Mcaid / Rocio	8-25-10	3
3033	Gracula Sirven	Mcaid / Rocio	8/29/10	1
3034	Victoria Lago	Mcaid / Rocio	8/30/10	3
3035	Maria Salome Lopez	Mcaid / Rocio	8/31/10	3
3036	Olga Boza	Solutions / Rocio	9/1/10	3
3037	Teodomira Mena	EverCare / Rocio	9/1/10	3
3038	Enrique Fernandez	EverCare / Rocio	9/9/10	3
3039	Nara De la Vega	EverCare / Rocio	9/9/10	3
3040	Adelaida Perez	EverCare / Rocio	9/9/10	3
3041	Leticia Herrera De Ramos	EverCare / Rocio	9/9/10	3
3042	Lilia Pita	Mcaid Waiver / Rocio	9/9/10	3
3043	Roberto Roblets	EverCare / Rocio	9/9/10	3
3044	Juan Lopez	Mcaid / Rocio	9/9/10	3
3045	Maria Rodriguez	EverCare / Rocio	9/13/10	
3046	~~Isis Soto~~ Lazaro Gabeiras	~~Solutions~~ EverCare / Rocio	9/14/10	

3047	Sofia Farinas	Solutions/Rocio	9/20/10
3048	Isis Soto	Solutions/Rocio	9/16/10
3049	Noel Preves DNQ	Medicaid/Carly	9/28/10
3050	Aidee Rubio	Solut./Rocio	10/1/10
3051	Jose Incer	TechHealth	9/28/10
3052	Julia Romano	Alliance/Rocio	9/28/10
3019	Adela Pavon	Medicaid/Rocio (prior adm.)	10-4-10
3053	Sarah Wheeler (DNQ)	Medicaid/Gigi	9/29/10
3054	Aida Rios	Solutions/Rocio (10/4)	9/29/10
3055	Carmen Prado	EverCare/Rocio (10/3)	9/30/10
3056	Miguel Perez	OHCS waiver/Rocio	10/1/10
~~3057~~	Maria Miguel DNQ HHEWS	Medicaid/Rocio	10/4/10
3057	Cristobal Castaneda	Evercare/Estelita	10/6/10
3058	Maria E Artecona	Medicaid/Rocio	10/8/10
3059	Ana M Lopez	Medicaid/Rocio	10/8/10
3035	Maria Salome Lopez	Medicaid/Rocio (prior adm)	10/8/10
3060	Gisella Quince Del Sol	Medicaid/Rocio	10/8/10
3061	Ana L. Alvarez	Medicaid/Rocio	10/12/10
~~3065~~ ~~3062~~	Maria Lopez	EverCare/Rocio	10/13/10
3062	Eladio Guillermo	Medicaid/Rocio	10/12/10
1160	Felipa Garcia	Medicaid/Rocio	10/13/10
3063	Eliana Abreu	Medicaid/Rocio (Perdue)	10/14/10
3064	Digna Lopez	Medicaid/Rocio	10/15/10
3066	Isabel Hernandez	Medicaid/Rocio	10/18/10
3067	Marina Munoz	Waiver/Rocio	10/25/10
3068	Marcelo Sierra	TechHealth	10/25/10
2921	Perfecta Garcia	EverCare/Rocio (prior adm.)	11/1/10
2778	Carlos Janet	EverCare/" (prior adm)	11/1/10
3069	Maria Izquierdo	EverCare/"	11/1/10
3070	Primitivo Izquierdo	EverCare/"	11/1/10
3071	Norma Granbio	EverCare/"	11/1/10
3072	Rodolfo Orozco	Evercare/"	11/1/10
3073	Ana Lopez	M.waiver/Rocio	11/1/10
3074	Angela Alvarez	Medicaid/Rocio	11/8/10

3019	Adela Pavon	Mcaid/Rocio	11/18/10	31
3075	Evelio Melo	Private/Rocio	11/22/10	31
3076	Emilio Sequeira	Solutions/Rocio	11/29/10	31
3077	Graciela Circe	Medwaiver/Rocio	11/30/10	1
3078	Emelina Caballero	Medwaiver/Rocio	11/30/10 (12/1)	31
3079	Belkis Campos	Medicaid/Rocio	11/30/10	3
3080	Carla Davila	Medicaid/Rocio	11/30/10	3
3081	Eda Batista	Medicaid/Rocio	11/30/10	3
3082	Antonia Alonso	EverCare/Rocio	12/1/10	3
3083	Carmen Ulloa	EverCare/Rocio	12/2/10 (12/6)	3
3084	Alma Ortiz	EverCare/Rocio	12/2/10	3
3085	Rafaela Muñoz	EverCare/Rocio	12/3/10	3
3086	Neida Padron	Medwaiver/Rocio	12/3/10	3
3087	Bertha Gonzalez	EverCare/Rocio	12/8/10	3
3088	Estevina Chacon	EverCare/Rocio	12/6/10	3
3089	Louis Jones	EverCare/Rocio	12/8/10	3
3090	Julia Hernandez	Mcaid/Rocio	12/13/10	3
3091	Felipe Garcia	Medwaiver/Rocio (p.adm)	12/20/10	3
3092	Narciso Martinez DND	Medicaid/Rocio	12/21/10	3
3093	Juana Naranjo	Medicaid/Rocio	12/21/10	3
3094	Catherine Ibarra DND	Medicaid/Healthsouth	12/22/10	3
3095	Lorraine Mathes	Medicaid/Gigi	1/3/11	3
~~3096~~	3092 Narciso Martinez	Medicaid/Rocio	1/11/11	3
3096	Marcelina Olguera	Medicaid/Sonia Penuza	1/11/11	3
3097	Evangelina Sandrez	Medicaid/Rocio	1/11/11	3
3098	Yolanda Lopez	Medicaid/Rocio	1/11/11	3
3099	Alicia Garcia	Medicaid/Rocio	1/14/11	3
3100	Amanda Clark	Charity/Healthsouth	1/14/11	3
3101	Maria Gonzalez	Medicaid/Rocio	1/14/11	3
3102	Ines Escudero	Medicaid/Rocio	1/14/11	3
3103	Olga Morales	Medicaid/Rocio	1/14/11	3
3104	Josefa Garcia	Medicaid/Rocio	1/18/11	3
3105	Juan Garcia	Medicaid/Rocio	1/18/11	3
3019	Adela Pavon	Medicaid/Rocio (prior adm)	1/24/11	3

3106	Adela Pavon	Waiver / Rocio	1/24/11
3107	Mercedes Trujillo	Ecare / Rocio	1/24/11
3108	Herminia Perez	Ecare / Rocio	1/24/11
140	Amelia Garcia	Mcaid / Willsand	1/27/11
3109	Hilda Bueras	Mcaid / Rocio	1/31/11
3110	Georgina Lorie DNQ	Mcaid / Rocio	2/4/11
3111	Silvia Wong Ramirez	Ecare / Rocio	2/4/11
3112	Benito Abreu	Mcaid / Rocio	2/ /11
3113	Josefina Abreu	Mcaid / Rocio	2/ /11
3114	Bernardo Napoles DNQ	~~Mcaid Waiver~~ Mcaid / Rocio	2/11/11
3115	Bernardo Napoles	Waiver Mcaid / Rocio	2/14/11
3116	Nelida Gort	Mcaid / Rocio	2/16/11
3117	Nora Foz Medero	Mcaid / Teresita	2/17/11
3118	Stacey Hawkins (2/28)	Univita / ClaudiaR	2/18/11
3119	Maria Duran Molineda	Mcaid / Rocio	2/18/11
3120	Eduardo Acosta (sent to Neuro)	Mcaid / Rocio	2/23/11
~~3121~~ 3126	Leonila Diaz	Mcaid / Rocio	2/24/11
3121	Isabel Guerra	Mcaid / Rocio	2/24/11
3122	Isabel Mena	Mcaid / Rocio	2/28/11
3123	Maria Abad	EverCare / Rocio	3/4/11
3124	Ester Saravia	EverCare / Rocio	3/4/11
3125	Isabel Hernandez	Mwaiver / Rocio (prior adm)	3/7/11
3126	Candida Navarro DNQ HOSPICE	Mcaid / Rocio	3/4/11
3127	Luis Lamberto	Mcaid / Rocio	3/4/11
3128	Cira Vanarco Melendez	Mcaid / Eulises	3/11/11
3129	Janet Schloss	Mcaid / Rocio	3/11/11
3130	Fabian McArthur	EverCare / Rocio	3/12/11
3131	Odell Gonzalez	EverCare / Rocio	3/12/11
3132	Raquel Yañez	EverCare / Rocio	3/18/11
3133	Rafael Ochoa	Solutions / Rocio	3/21/11
3134	Emilio Chirino	Solutions / Rocio	3/21/11
3135	Victoria Castillo	Mcaid / surg waiver for ECC Rocio	3/25/11
3121	Isabel Guera	Mcaid / Rocio - prior ad	3/25/11
3136	Marie Day DNQ	Mcaid / Rocio	3/28/11

3137	Caridad Rodriguez-Alvarez	Mcaid/Rocio	3/31/11
3138	Lazaro Martinez	Ecare/Rocio	4/1/11
3780	Randy Duval Mesa	Mcaid/Ivonne Matt.	4/25/11
3139	Romilio Roca	Universal/Rocio	5/4/11
3140	Angela Hernandez	EverCare/Rocio	5/9/11
3141	Berta Prieto	Mcaid/Rocio	5/10/11
3142	Oscar Lorenzo	DND.	
3143	Antonio Suarez	EverCare/Rocio	5/13/11
3144	Fermina Suarez	EverCare/Rocio	5/13/11
3145	Yovanna Yoham	Mcaid/Rocio	5/13/11
3061	Ana Alvarez	Mcaid/Rocio (prior adm)	5/17/11
3146	Hortensia Madrona	EverCare/Rocio	5/18/11
3147	Miguel Padron	EverCare/Rocio	5/18/11
3148	Mercedes Polo	EverCare/Rocio	5/18/11
3149	Gertrudis Garcia	Mcaid/Rocio	5/18/11
3150	Ana Alfonseca	EverCare/Rocio	5/20/11
3151	Rosa Velazquez	EverCare/Rocio	5/22/11
3102	Ines Escobero	Mcaid/Rocio (prior adm)	5/25/11
3152	Caridad Alvarez	Mcaid/Rocio	6/1/11
3153	Marina Muñoz	Mcaid/Rocio (waiver pt)	6/1/11
3154	Esther Rivera	Waiver/Rocio	6/2/11
3155	Lazara Hernandez	Ecare/Rocio	6/6/11
3156	Carmen Gutierrez DND	Mcaid/Eulises	6/21/11
3157	Enrique Lopez	Mcaid/Eulises	6/21/11
3120	Eduardo Acosta	Mcaid/Rocio (prior pre-admit)	6/24/11
3158	Victor Velazquez	Tech health	6/28/11
3101	Maria Gonzalez	Mcaid/Rocio (prior adm.)	6/30/11
3159	Agapita Corella	EverCare/Rocio	7/1/11
3105	Juan Garcia	EverCare/Rocio (prior)	7/1/11
2112	Evida Gonzalez	Sol/Rocio (prior)	7/7/11
3160	Maria Fitzpatrick	EverCare/Rocio	7/8/11
3161	Blanca Rodriguez	Mcaid/Sunrise	7/19/11
3162	Jose Alvarez	Mcaid/Sunrise	7/21/11
3079	Belkis Campos	Mcaid/Rocio (prior)	7/26/11

3163 3080	Lucia Ramirez	Private Ins/Rocio	7/23/11
3164	Ernesto Arnaldi Reyes	V.A./V.A	7/27/11
3165	Ronald Manuel-Ortiz	V.A/V.A	7/27/11
3166	Eloina Hernandez	Mcaid/Rocio	7/28/11
3167	Estrella Ramirez	Mcaid/Rocio	7/28/11
3168	Antonia D'Aquino	Mcaid/—	7/28/11
3169	Celso Correa	EverCare/Rocio	8/1/11
3104	Josefa Garcia	EverCare/Rocio (prior)	8/1/11
3170	Elisa Betancourt	Medicaid/Rocio	8/1/11
3171	Migdelina Nuñez	Medicaid/Rocio	8/2/11
3172	Esther Garcia	Waiver/Rocio	8/4/11
3173	Rafaela Blanco	EverCare/Rocio	8/4/11
3174	James Read	VA/VA	8/6/11
3175	Ernestina Lopez Reyes	EverCare/Rocio	8/4/11
3176	Fidelina Hernandez	Mcaid/Arms of Love	8/16/11
3177	Elia Garcia	Solutions/Rocio	8/9/11
3178	Adelaisa Del Pino	Mcaid/Silvialina	8/18/11
3179	Carmelo Prado	" DNQ- doesn't qualify.	8/18/11
3180	Nieves Rodriguez	"	8/18/11
3181	Maria E. Gonzalez	Mcaid/	8/22/11
3786	Leonida Diaz	Mcaid/Rocio (prior)	8/24/11
3182	Anthony Brown	VA/VA	8/26/11
3183	Nick Carpinelli	VA/VA	8/26/11
3184	Ernest Hayes	VA/VA	8/26/11
3185	Harold Zap	VA/VA	8/26/11
3186	Paula Ferrer	Mcaid/Rocio	8/29/11
3187	Catalina Gutierrez	~~Chamelina~~ Mcaid/Rocio	9/1/11
3188	Elsa Guerra	EverCare/Rocio	9/1/11
3189	Justa Martinez	EverCare/Rocio	9/1/11
3190	Josefina Santos DNQ.	Little Havana/Rocio	9/1/11
3191	Enrique Santos-Rivera	VA/VA	9/1/11
3192	Louis Travis	VA/VA	9/1/11
3044	Juan Lopez	Sol./Rocio (prior)	9/1/11
3196	Maria Rodriguez	Sol/Rocio (prior)	9/1/11

3193	Benjamin Pastrall	VA/VA	9/2/11	31
3194	Carlos Figueroa	VA/VA	9/2/11	3
3195	Armando Perez	VA/VA	9/2/11	
3196	Ramona Marquez	EverCare/Rocio	9/1/11	3
3197	Rafael Cabrera-Rosario	EverCare/Rocio	9/9/11	3
3198	Eustacio Perez-Garcia	Mwaiver/Rocio	9/12/11	1
3199	Sonia Prats	Mcaid/Rocio	9/15/11	3
3061	Ana Alvarez	Mcaid/Rocio (prior)	9/22/11	3
~~3200~~	John Lefley (DNA)	VA/VA	9/23/11	3
3201	Zoila Simores	EverCare/EverCare	9/23/11	3
3202	Evangelina Pimentel	n	9/23/11	3
3200	Amelia Moreno	Mcaid/Rocio	9/29/11	3
3025	Ana Mena	Mcaid/Rocio (prior)	9/29/11	3
3203	Emelena Caballero	Mcaid/Rocio (waiver)	9/29/11	
3149	Gertrudes Garcia	Sol./Rocio (prior)	10/1/11	3
3204	Hilda Garcia	Sol/Rocio	10/1/11	3
3187	Catalina Gutierrez	Sol/Rocio (prior)	10/1/11	3
3205	Gabriel Sarmiento	Mcaid/Rocio	10/4/11	3
3199	Sonia Prats	Sol./Rocio (prior)	10/1/11	3166
3206	Maria Alegria	EverCare/Willsaid	10/4/11	2
3207	Jose Fernandez	CCOA MW/Rocio	10/7/11	2
2887	Carlos Espinosa	E Care/Rocio (prior)	10/1/11	3
140	Amelia Garcia	Sol/Willsaid (prior)	10/1/11	3
3208	Nora Mayans	Universal/Rocio	10/11/11	3
3209	Charles Silva	VA/VA	10/27/11	3
3210	Sergio Fernandez	EverCare/Rocio	11/1/11	3
3211	Ramona Gonzalez	EverCare/Rocio	11/1/11	3
3212	Manuel Bertran	Universal/Rocio	11/1/11	3
3213	Angelica Rongillo	Solutions/Rocio	11/1/11	3
3214	Graciela Garcia Garces	EverCare/Rocio	11/2/11	3
3215	Gladys Miranda	Mcaid/Rocio	11/3/11	3
3216	Antonia Vidal	Mcaid/Rocio	11/3/11	3
3217	Plinio Vargas	Mcaid/Rocio	11/3/11	3
3218	Atilana Vargas	Mcaid/Rocio	11/3/11	3

3167	Estrella Ramirez	Evercare/Rocio (prior)	11/1/11
3219	Juana Granja	Medicaid/Rocio	11/17/11
2932	Miguel Rivera	Evercare/Rocio (prior)	11/21/11
3220	Esperanza Freire	Medicaid/Rocio	11/21/11
3221	Maria Remiel	Medicaid/Rocio	11/22/11
1439	Cira Alvarez	Medicaid/Prior pt.	11/29/11
3222	Francisca Jimenez	Sol/Rocio	12/7/11
3223	Prudencio Mesa	refused VA/VA	12/15/11
3224	Sofia Valay	Medicaid/Rocio	12/15/11
3225	Susan Grovette	Homelink	12/15/11
3226	Khelina Palomino	Medicaid/Rocio	12/28/11
3227	Michael Commini	VA/VA	12/28/11
3228	Altagracia De La Rosa	Medicaid/Rocio	1/4/12
3229	Bernarda Rodriguez	Medicaid/Rocio	1/4/12
3230	Jackeline Orozco	Evercare/Rocio	1/1/12
3231	Vilda Orozco	Evercare/Rocio	1/3/12
3232	Imelda Martinez	Evercare/Rocio	
3233	Elvira Rodriguez	Evercare/Rocio	1/6/12
3166	Eloina Hernandez	Evercare/Rocio (prior)	1/9/12
3234	Lazara Rodriguez	Evercare/Rocio	1/10/12
3235	Ciro Blanca	Evercare/Rocio	1/11/12
3236	Hilda Gonzalez	Evercare/Rocio	1/11/12
3237	Dionisia Gonzalez	Evercare/Rocio	1/7/12
3135	Victoria Castillo	Medicaid/Rocio (prior)	1/13/12
3238	Paulina Denis	Sol/Rocio	2/1/12
3239	Magdalena Duque	Sol/Rocio	2/1/12
3026	Hortensia Redruello	Sol/Rocio (prior)	2/1/12
3217	Plinio Vargas	Sol/Rocio (prior)	2/1/12
3216	Antonia Vidal	Sol/Rocio (prior)	2/1/12
3240	Olga Morales	Simply/Rocio	2/1/12
3241	Clementina Lopez	Sol/Rocio	2/16/12
3242	Ulysses James Richardson	VA/VA	2/16/12
3203	Emelina Caballero	Medicaid/Rocio (prior)	2/16/12
3166	Eloina Hdz.	Medicaid/Rocio (prior)	

3243	Gilberto Colon	VA/VA	2/22/12
3171	Miguelina Nuñez	Sol/Rocio (prior)	3/1/12
3244	Manuel Torres	VA/VA	3/5/12
3245	Concepcion Caparo	Sol/Willsand	3/8/12
3219	Diana Grajon	Ecare/Rocio (prior)	4/1/12
3246	Esther Arginon	Sol./Rocio	4/1/12
3247	Lidia Montenegro	Mwaiver/Willsand	4/2/12
3232	Inelda Martinez	Ecare/Rocio	4/1/12
3249	Constantino Perez	Mcaid/Willsand	4/27/12
3250	Pedro Cardona-Borrero	VA/VA	4/27/12
3251	Francisco Figueroa	VA/VA	4/27/12
3248	Lidia Montenegro	Mcaid/Willsand	4/15/12

F20 HOSP. GIGI'
10 SUSY.

Name	Type	Street Address	City	State	Zip	Phone Number	
ANNE BATES LEACH EYE HOSPITAL	Hospital	900 NW 17TH ST	MIAMI	FL	33136	(305) 326-6000	Gise/A
AVENTURA HOSPITAL AND MEDICAL CENTER	Hospital	20900 BISCAYNE BLVD	AVENTURA	FL	33180	(305) 682-7000	Gise/A
BAPTIST HOSPITAL OF MIAMI	Hospital	8900 N KENDALL DR	MIAMI	FL	33176	(786) 596-1960	
CORAL GABLES HOSPITAL	Hospital	3100 DOUGLAS RD	CORAL GABLES	FL	33134	(305) 445-8461	Gise/A
DOCTORS HOSPITAL INC	Hospital	5000 UNIVERSITY DR	CORAL GABLES	FL	33146	(786) 308-3000	Gise/A
DOUGLAS GARDENS HOSPITAL	Hospital	5200 NE 2ND AVE	MIAMI	FL	33137	(305) 751-8626	Gise/A
HEALTHSOUTH REHABILITATION HOSPITAL OF MIAMI	Hospital	20601 OLD CULTER RD	MIAMI	FL	33189	(305) 251-3800	
HIALEAH HOSPITAL	Hospital	651 E 25TH ST	HIALEAH	FL	33013	(305) 693-6100	
HOMESTEAD HOSPITAL	Hospital	975 BAPTIST WAY	HOMESTEAD	FL	33033	(786) 243-8000	
JACKSON MEMORIAL HOSPITAL	Hospital	1611 NW 12TH AVE	MIAMI	FL	33136	(305) 585-1111	Gise/A
JACKSON NORTH MEDICAL CENTER	Hospital	160 NW 170TH ST	NORTH MIAMI BEACH	FL	33169	(305) 651-1100	
JACKSON SOUTH COMMUNITY HOSPITAL	Hospital	9333 SW 152ND ST	MIAMI	FL	33157	(305) 251-2500	
KENDALL REGIONAL MEDICAL CENTER	Hospital	11750 BIRD RD	MIAMI	FL	33175	(305) 223-3000	Gise/A
KINDRED HOSPITAL-SOUTH FLORIDA-CORAL GABLES	Hospital	5190 SW 8TH ST	CORAL GABLES	FL	33134	(305) 448-1585	
LARKIN COMMUNITY HOSPITAL	Hospital	7031 SW 62 AVE	SOUTH MIAMI	FL	33143	(305) 284-7500	Gise/A
MERCY HOSPITAL	Hospital	3663 S MIAMI AVE	MIAMI	FL	33133	(305) 854-4400	Gise/A

METROPOLITAN HOSPITAL OF MIAMI	Hospital	5959 NW 7TH ST	MIAMI	FL	33126	(305) 264-1000
MIAMI CHILDREN'S HOSPITAL	Hospital	3100 SW 62ND AVE	MIAMI	FL	33155	(305) 666-6511
MOUNT SINAI MEDICAL CENTER	Hospital	4300 ALTON RD	MIAMI BEACH	FL	33140	(305) 674-2121
NORTH SHORE MEDICAL CENTER	Hospital	1100 NW 95TH ST	MIAMI	FL	33150	(305) 835-6000
PALM SPRINGS GENERAL HOSPITAL	Hospital	1475 W 49TH ST	HIALEAH	FL	33012	(305) 558-2500
PALMETTO GENERAL HOSPITAL	Hospital	2001 W 68TH ST	HIALEAH	FL	33016	(305) 823-5000
SELECT SPECIALTY HOSPITAL-MIAMI	Hospital	955 NW 3RD ST	MIAMI	FL	33128	(305) 416-5700
SISTER EMMANUEL HOSPITAL	Hospital	3663 S MIAMI AVE	MIAMI	FL	33133	(305) 285-2697
SOUTH FLORIDA EVALUATION AND TREATMENT CENTER	Hospital	18680 SW 376 ST	FLORIDA CITY	FL	33034	(786) 349-6000
SOUTH MIAMI HOSPITAL, INC	Hospital	6200 SW 73RD ST	SOUTH MIAMI	FL	33143	(786) 662-4000
SOUTHERN WINDS HOSPITAL	Hospital	4225 WEST 20TH AVE	HIALEAH	FL	33012	(305) 558-9700
ST CATHERINE'S REHABILITATION HOSPITAL	Hospital	1050 NE 125TH ST	NORTH MIAMI	FL	33161	(305) 891-8850
ST CATHERINE'S WEST REHABILITATION HOSPITAL	Hospital	8850 NW 122 ST	HIALEAH GARDENS	FL	33018	(305) 351-7181
UNIVERSITY OF MIAMI HOSPITAL	Hospital	1400 NW 12TH AVE	MIAMI	FL	33136	(305) 689-5151
UNIVERSITY OF MIAMI HOSPITAL AND CLINICS	Hospital	1475 NW 12TH AVE	MIAMI	FL	33136	(305) 243-1000
WEST GABLES REHABILITATION HOSPITAL	Hospital	2525 SW 75TH AVE	MIAMI	FL	33155	(305) 262-6800
WESTCHESTER GENERAL HOSPITAL	Hospital	2500 SW 75TH AVE	MIAMI	FL	33155	(305) 264-5252

MR#	P/S NAME	SOC	D.O.R	Rep
1298	Placido DIAZ	6/1/07	6/1/07	Nancy
1299	Antonio MUNIZ	6/1/07	6/1/07	Nancy
1300	Jay Mills	6/3/07	6/2/07	ANN
1301	Jeann Montiste	6/2/07	6/1/07	JUMEL
1302	Ann M. DAVERTON		6/1/07	JUMEL
1303	PEDRO-MARTIZE.		6/4/07	RODOLFO
1304	Alberta Floyd		6/4/07	Nadim
1305	MARIA CHAVEZ		6/4/07	Amer
1306	DOROTHY SHERMAN		6/4/07	NADIM
1307	FELICITA CLEMENCIA	DNQ	6/4/07	AMER
1308	RAFAIL CALEDARON		6/4/07	NADIM
1309	EVELYN HASEN		6/4/07	NADIM
1310	ROBERTO SILVAIC	6/1/07	6/4/07	Nancy
1311	FAYE GOODING		6/7/07	HEALTH
1312	BEATRIZ ELISCOVICH			DR ABASSI
1313	GENEVIENE TREASICA		5/31/07	AMER
1314	HECTOR RAMOS		5/31/07	AMER
1315	Mary Loman		6/1/07	Nadim
1316	Marcalite Genese		6/5/07	Nadim
1317	Elaine Daniels		6/5/07	Dr. Abassi
1318	ADA Garcia		6/5/07	Unicare
1319	MYRNA CARABALLO		6/6/07	MARSHALL
1320	IRMA FERREIRO		6/7/07	AMER
1321	ERNESTO NOYA		6/7/07	NADIM
1322	CARLOS ROSELLO		6/7/07	UNICARE
1323	SMITH, NANCY	6-7-07		
1324	Rodriguez maria		6/7/07	Nancy
1325	Beck, Laura			Reinfeld
1326	Solozabal, TOMAS		6/8/07	ABBASSI
1327	Izquierdo, Angel	DNQ	6/8/07	Amer
1328	Kogan, Mark		6/8/07	Amer
1329	Bierbrier, William	DNQ	6/8/07	Nadim
1330	Ferreira, Lima	DNQ	6/7/07	Amer
1331	Knight, Donald		6/11/07	Mark

REFERAL

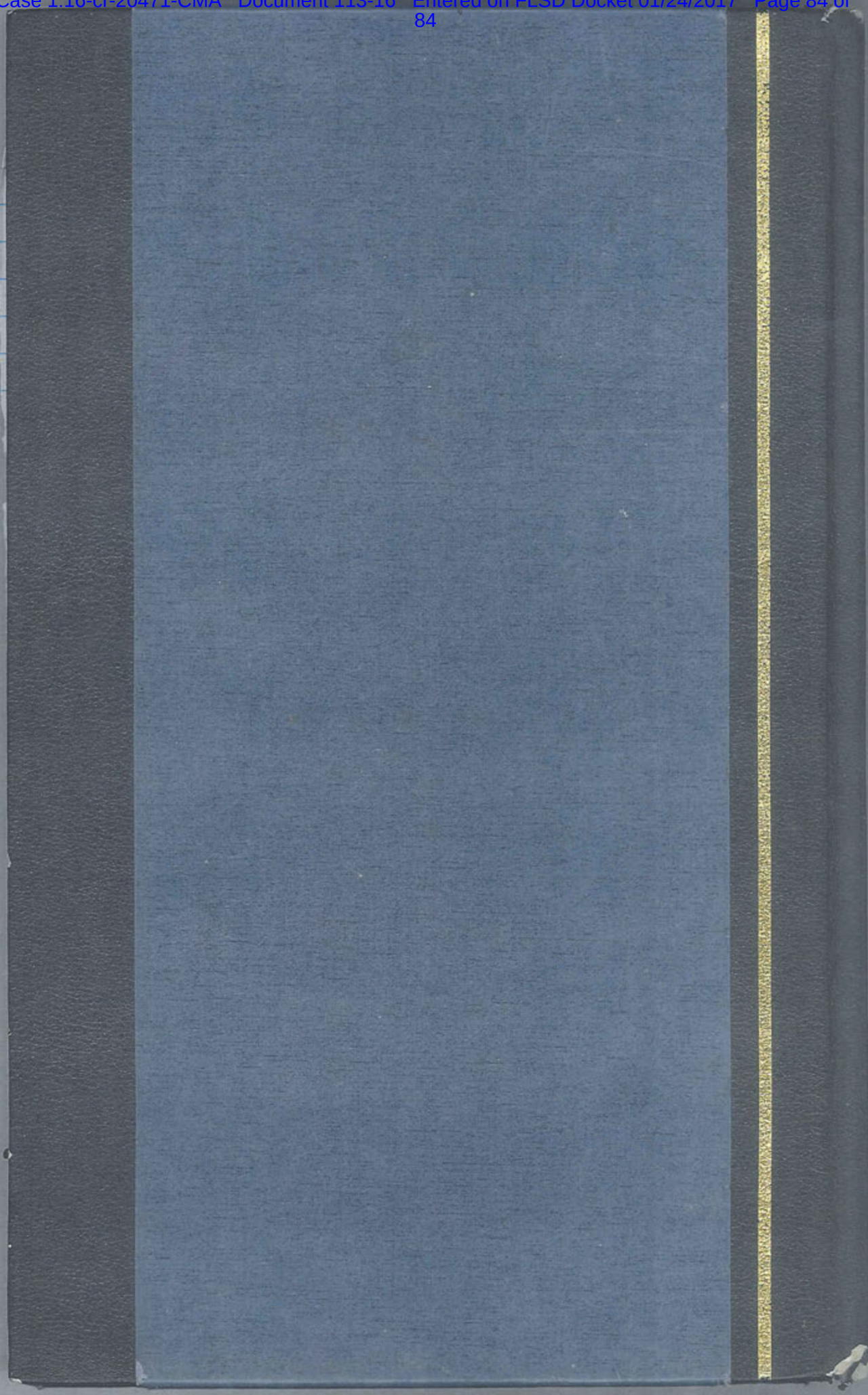
LOG

DAILY

1800 395-
3274

Josette Archer

1-800-378-8515



UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No. 13-24503-CIV-MOORE
14-61423-CIV-MOORE

UNITED STATES OF AMERICA; and the STATE OF FLORIDA, et rel. THEODORE A. SCHIFF, M.D.,

Plaintiffs,

vs.

GARY L. MARDER, D.O., ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation,

Defendants.
----------/

99 Northeast 4th Avenue
Third Floor
Miami, Florida 33132
Thursday, September 9, 2015
11:30 a.m. - 2:16 p.m.

Deposition of Gary L. Marder, D.O.

Taken before Sonnia Martinez, Notary Public in and for the State of Florida at Large, pursuant to Notice of Taking Deposition filed in the above cause.

- - - - - - -

APPEARANCES:

ON BEHALF OF THE UNITED STATES OF AMERICA:

U.S. Attorney's Office
500 South Australian Avenue
Suite 400
West Palm Beach, Florida 33401
By: Mark Lavine,
Assistant U.S. Attorney

ON BEHALF OF THE RELATOR:

Lawrence S. Klitzman, P.A.
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By: Lawrence Klitzman, Esquire

ON BEHALF OF GARY MARDER, D.O. and ALLERGY DERMATOLOGY & SKIN CANCER CENTER, INC.:

Akerman, LLP
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Miami, Florida 33131-1714
By: Jacqueline Arango, Esquire

Atterbury Goldberger
250 South Australian Avenue
Suite 1400
West Palm Beach, Florida 33401
By: Jack Goldberger, Esquire,
via telephone

ON BEHALF OF KENDALL MEDICAL LABORATORY, INC., and ROBERT I. KENDALL, M.D.:

Greenberg Traurig, P.A.
333 Southeast 2nd Avenue
Miami, Florida 33131
By: Jed Dwyer, Esquire, via telephone

Also present:
Special Agent Jennifer Klein,
United States Department of Defense, DCIS
Special Agent Wende Bardfeld,
Federal Bureau of Investigation

I N D E X

Witness: Gary Marder

Direct

By Mr. Lavine 4

E X H I B I T S

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Thereupon:

Gary Marder, D.O.,

was called as a witness by the United States of America, and after being first duly sworn, was examined and testified under oath as follows:

MR. LAVINE: Jed, you want to state an appearance, on the phone?

MR. DWYER: Yeah, this is Jed Dwyer for Dr. Kendall and Kendall Medical Laboratories, appearing by telephone.

MS. ARANGO: Are you going to -- you can't conference in there, can you?

MR. LAVINE: No, we had a failure on trying to do a conference call, do you want to call Jack on your cell?

MS. ARANGO: Yeah.

MR. LAVINE: Do you mind if I do the basic intro.

MS. ARANGO: No, go right ahead.

DIRECT EXAMINATION

BY MR. LAVINE:

Q. Just a couple of ground rules on taking the deposition. I think it'll be fairly straightforward today because of the

position you're in, but --

A. Thank you.

Q. -- the more we can avoid speaking at the same time, the easier it is on the court reporter. So even though you know what you're going to say in response to my question before I'm done, the better you can do at waiting until I'm finished, the easier it will be, and then we can both avoid repeating ourself and help the court reporter come up with a better record.

A. Okay.

Q. Responses need to be verbal. Shaking the head or uh-huh or nu-huh --

A. (Witness shakes head.) Okay.

Q. -- don't transcribe well.

If you need to take a break, just say so, we can take a break.

If you don't understand a question I ask, just say so and I'll rephrase it, but otherwise I'll assume that you do understand it.

I don't know if that's going to come into play too much today or not.

Is there any reason why you wouldn't

be able to understand any of my questions today?

A. No.

Q. No medications or anything that would create a problem?

A. No.

Q. And you understand that you're answering these questions under oath and under penalty of perjury, right?

A. Yes.

Q. So you are now and have always been the hundred percent owner of Allergy, Dermatology, and Skin Care Center since it was first incorporated in 1998, right?

A. Skin Cancer Center, yes.

Q. And you have practiced medicine exclusively through -- well, can we call it ADSCC?

A. Sure.

Q. You've practiced medicine exclusively through ADSCC since at least 2008?

A. Yes.

Q. And ADSCC has its primary offices in Port St. Lucie and its satellite in Okeechobee?

A. Yes.
Q. And you're the only physician who has ever rendered medical care to patients at either of those locations of ADSCC?
A. Yes.
Q. You're the only person who has ever controlled the operation of ADSCC?
A. Yes.
Q. You're the only person who ever made final decisions on whether or not to hire somebody to work at ADSCC?
A. My office manager also does that.
Q. But am I correct, then, you're the only person who ever made a final decision on whether or not to hire a non-physician practitioner, such as an advanced registered nurse practitioner or a physician assistant?
A. My office manager also interviews them and --
Q. But you're the only person that makes the final decision on yes or no as to whether to hire a particular nurse practitioner or physician assistant?
A. Yes.
Q. So you were added as a participating

provider with Medicare in 1998, right?
A. No, earlier than that, I thought. I thought earlier than that.
Q. Well, since at least 1988 you were participating in Medicare?
A. Yes.
Q. And from that time forward you've been submitting claims to the Medicare program?
A. Yes.
Q. And as part of the process of participating in the Medicare program, you provided an application that you signed --
A. Yes.
Q. -- and sent to them?
A. Yes.
Q. In 2013 you revalidated your enrollment in Medicare, right?
A. Yes.
Q. Okay. When you signed the application, originally and in 2013, you signed and certified a statement that you would abide by all of the Medicare laws and regulations and program and instructions that applied to you.

A. Yes.
Q. The statement that you signed also said that you understand that the payment of a claim by Medicare is conditioned upon the underlying transaction complying with such laws, regulations, and program instructions?
A. Yes.
Q. And the statement also pointed out that that includes the Federal Anti-Kickback Statute and the Stark Law?
A. Yes.
Q. You also certified on the applications that you will not knowingly present or cause to be presented any false or fraudulent claim for payment by Medicare and that you will not submit any claim with deliberate ignorance or reckless disregard of their truth or falsity.
A. Yes.
Q. You've also submitted claims to the Tricare program using your provider identification number from at least 2008 through the present.
A. I am not an active Tricare provider.
Q. But you've submitted claims to the

Tricare program, though, right?

A. Yes.

Q. Okay. And in general, since at least 2008, you directly or through ADSCC have routinely submitted claims to numerous insurance companies, including Medicaid, Medicare, Tricare, federal employee group health plans, and other private insurance companies, right?

A. Yes.

Q. And you understand in business in general that those companies that pay for those claims are often referred to as third-party payors, right?

A. Yes.

Q. And you've understood since at least 2008 that Medicare, Medicaid, Tricare, were all publically funded health care programs, right?

A. Yes.

Q. And you've understood since at least 2008 that health insurance offered to federal employees were publically funded health care programs?

A. Yes.

Q. And since at least 2008, you're the only person who ever made the final decision on the manner in which any claim for insurance reimbursement would be made on behalf of ADSCC?

A. Respectfully, on advise of counsel, I assert my Fifth Amendment right.

Q. You've personally reviewed and approved every claim for medical care rendered to any patient of ADSCC before they were submitted for payment to any third-party payor?

A. Respectfully, on advice of counsel, I assert my Fifth Amendment right.

Q. ADSCC, with your approval, sought and received a separate identification number to indicate whether services that were being billed to Medicare or being rendered in your Okeechobee office, but you've never used that number?

A. Respectfully, on advice of counsel, I assert my Fifth Amendment right.

Q. You knew that failing to use that number, that would indicate the services were being rendered in the Okeechobee office, would

make it more difficult to determine where the place of service of those claims was?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. You were the only person who ever made the final decision on whether or not to submit a claim to any third-party payor?

A. Respectfully, on advice of counsel, I assert my Fifth Amendment right.

Q. You were the only person who ever made the final decision on exactly what was billed on a claim?

A. Respectfully, on advice of counsel, I assert my Fifth Amendment right.

Q. Not a single claim for medical care was ever submitted for payment by ADSCC without having first been reviewed and approved by you.

A. Respectfully, on advice of counsel, I assert my Fifth Amendment right.

Q. If you weren't in the office, any services that were not yet billed were saved to await your return.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. Those unbilled services would be placed in a bin or in what you called the library for you to review and approval on your return.

A. Respectfully, on advice of counsel, I assert my Fifth Amendment right.

Q. If records that had not yet been billed, collected, during the course of a vacation, you would sometimes have your driver pick up the entire bin of medical records and bring it to you at home so you could review and approve their billing personally.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. No claims would be submitted to billing personnel for processing and submission to any third-party payor until you had reviewed and proved it.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

MR. DWYAR: Mark, I apologize, but can you -- I cannot fully hear the answers, can you move the phone over?

MR. LAVINE: Yeah, the wire is a little short, but if we can get you to

hear one time I think you'll know -- it's -- yeah, I'm going to tilt it and move it as much as I can and let's hope that works.

BY MR. LAVINE:

Q. Since at least 2008, the normal schedule for your office in Port St. Lucie for rendering care to patients was for it to be open Monday to Friday from 9:00 to 5:00, is that right?

A. 9:00 to 6:00.

Q. However, since at least 2008, your normal schedule for you to be personally present in the office at Port St. Lucie was only on Monday and Wednesday from around 10:30 until the close of business.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And your main office in Port St. Lucie has always been about 40 miles away from your satellite office in Okeechobee, right?

A. Yes.

Q. And since at least 2008, the normal operating hours for your office in Okeechobee for rendering care to patients was Monday to

Friday beginning at around 9 o'clock and continuing until all patient care was completed around noon.

I can break that up if it's --

A. The office hours started anywhere between 8:00 and 8:30.

Q. So the normal schedule for your office in Okeechobee was to be open Monday to Friday between 8:00 and 8:30 to administer radiation to those patients who were in that area, in that office?

A. Right.

Q. And it stayed open until all the radiation treatments were completed?

A. Correct.

Q. And then once every two weeks, normally on a Tuesday, you personally would be present in the office in Okeechobee to see patients.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And your schedule to be in Okeechobee only once every two weeks has been that way since at least 2008, right?

A. Respectfully, on the advice of

counsel, I assert my Fifth Amendment right.

Q. You've also done a lot of traveling, both international and domestic, since 2008, haven't you?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. In fact, since 2008 you've been out of the country on over 250 days for international travel, is that right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And, of course, on all the days you were traveling, whether domestic or international, you were unable to and did not personally appear in either office of ADSCC in either Port St. Lucie or Okeechobee to render care to patients.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And while you were absent from the office, whether because it wasn't normal work hours or you were out of the country or traveling, you directed your employees to continue operations at both locations, in the Port St. Lucie and in Okeechobee?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And in particular, you knew that the ARNPs and PAs were administering radiation to patients, regardless of whether you were present in the office or not?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. You've actually known for many years about the state rule addressing whether ARNPs or PAs could render radiation treatments without having a separate license as a radiation therapist.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And you knew that under state law ARNPs or PAs could render radiation treatments without having to get a separate license only if they were supervised by a radiation oncologist?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And you're not a radiation oncologist, are you?

A. Respectfully, on the advice of

counsel, I assert my Fifth Amendment right.

Q. And also, you knew the question of whether an ARNP or PA needed a separate license as a radiation therapist under state law was totally unrelated to the question of whether you could bill Medicare for radiation that had been administered by an ARNP or PA.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And since 2008, you have been aware of the Medicare rule for billing for radiation treatments performed by ARNPs or PAs, haven't you?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. Particularly, you've known that since at least 1990, Medicare has required the direct personal supervision by the physician of any radiation treatments being performed by ARNPs or PAs.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. You've also known that since at least 1990, Medicare has defined direct personal supervision of a physician means that,

although the physician need not be in the same room, the physician must be in the same area and immediately available to provide assistance and direction throughout the time the procedure is being performed.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. Since at least 2008, the work performed by your employees when you were not personally in the office was done at your direction with your knowledge and approval.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. Since at least 2008, you've also known that even if your ARNPs or PAs were performing services for which you didn't need to be in the office, that those services should still be billed under the NPI of the ARNP or PA performing the service, not under your NPI?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And you've known, since at least 2008, haven't you, that Medicare would only pay 85 percent of the amount they would pay if

you were in that office as compared to if you weren't in the office and you billed properly under the NPI of the ARNP or PA?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right that.

Q. And you knew that 15 percent reduction would, at a minimum. Apply to all the biopsies and office visits performed while you were absent.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And you also knew that if you had billed under the NPI of your ARNPs or PAs for the biopsies and office visits, you could reveal that you weren't in the office.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. One of the reasons you didn't bill under the NPI of your ARNP or PA for the biopsies and other office visits when you weren't in the office was that you feared that it would reveal that you weren't in the office and then all of the radiation claims would also be denied.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. So as part of your scheme, in order for you to help hide your absence from the office, you decided you would not bill under the NPI of your ARNPs or PAs, right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And to date, even after this litigation commenced against you, you still aren't billing under the NPIs of your ARNPs or PAs?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. Switching subjects. Even though you had complete cover over the hiring of personnel for ADSCC, you purposely hired employees to handle your billing that had no relevant experience, didn't you?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. You've never hired any billing employee that had any experience in the claims submissions process, Medicare rule, Tricare rules, or medical coding, have you?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. Even though you had complete control over ADSCC, you never sent any of your employees to any kind of training of any type regarding the claims submission process, Medicare rules, Tricare rules, or medical coding, did you?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

MR. LAVINE: Jackie, I'd ask if there is some evidence of employees having been sent for training, we be provided with that.

MS. ARANGO: Okay.

MR. LAVINE: I've definitely asked for that in the past.

BY MR. LAVINE:

Q. So your purpose in hiring employees with no relevant knowledge of these areas was to make it easier for you to direct them to submit claims the way you wanted to do it, without having to worry about them raising any objection, wasn't it?

A. Respectfully, on the advice of

counsel, I assert my Fifth Amendment right.

Q. In fact, you haven't been able to produce a single piece of documentation showing any evidence that you ever claimed to have received about the claim submission process, Medicare rules, Tricare rules, or medical coding.

A. I'm sorry, can you repeat that.

Q. You aren't able to produce any documentation showing any evidence you've ever claimed to have received about the claim submission process, Medicare rules, Tricare rules, or medical coding outside of what you may have received directly from the Medicare or other insurance programs?

A. I still don't understand the question.

MS. ARANGO: I would object, it's vague. I object.

THE WITNESS: I don't understand the question.

BY MR. LAVINE:

Q. You can't show any documentation to support having consulted any kind of an expert to answer any question you may have had about

the billing process or which CPT was appropriate to use?

MS. ARANGO: I object to the form.

BY MR. LAVINE:

Q. You still have to answer.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. Before this case was commenced, you never consulted a coding expert about advice on which CPT code was appropriate to use to bill for your services, did you?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. Since at least 2008, you have steered your patients into treating their skin cancer through radiation rather than excisions, haven't you?

MR. LAVINE: Jackie, I know we're kind of short on time, and I don't know if any of your discussion is going to make a difference in the ultimate answer we get today. If -- and again, this is why I raised it before the deposition, that, you know, if -- I'm basing my questions on the documents that we've received in discovery

and my best understanding of the case, and I'd be happy to receive any evidence you are able to offer me that would contradict that.

THE WITNESS: Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

BY MR. LAVINE:

Q. Since at least 2008, you've routinely told your patients, haven't you, that, no one wants surgery, or you direct your employees to tell them that?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. It's also your practice, since at least 2008, that if any patients complain about the high cost of the radiation treatments, you or your employees tell them that they aren't paying for it anyway.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. Since 2008 you've known that if your patients had to actually pay out of pocket for the co-pays owed on the radiation services you bill, that the patients would consider that to

be an important factor in their decision on which treatment to select.

MS. ARANGO: Object to the form, I think I -- I don't understand that question.

BY MR. LAVINE:

Q. You can still answer it.

A. Could you repeat it.

Q. Since at least 2008, it's been your belief that if your patients had to actually pay out of pocket for the co-pays owed on the radiation treatments you bill, the patients would consider that amount of that co-pay to be an important factor in their decision on which treatment to select, radiation as compared to a surgical treatment?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. In fact, you've always believed that many of them would decline the radiation treatments if they were actually required to pay the applicable co-pay.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. You knew that by waiving the co-pays

you prevented that out-of-pocket expense from being considered by the patients, didn't you?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. As a result, you've always had a policy and practice of purposely waiving all or substantially all of the co-payments owed by patients in connection with radiation treatment, as a way to induce them to agree to select those treatments over a surgical approach.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. It's true, isn't it, you've never explained to any patient that you often collect over $1,000 for each day of the 20 days of radiation treatment you prescribe to them?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. It's also true that you've never explained to any patient that if they selected the surgical treatment instead, that rather than $1,000 for each of the 20 days, you might collect less than $500 in total for that care.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. You also knew if the patients understood you were collecting over $1,000 for each day of radiation, they might have considered that as part of your motivation in pushing them to select radiation as compared to a surgical option?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. So since 2008, you've owned three different devices capable of administering radiation treatment to patients, right?

A. No.

Q. How many machines have you used -- owned, sorry, since 2008?

A. Two.

Q. Two, okay. Are those the only two machines you've ever owned?

A. No, I had one in storage. I have a couple in storage.

Q. You don't use them -- since 2008 have you used them to treat patients?

A. No, I believe it was in 2012 that I took a machine out of storage and used it as a

backup.

Q. So from 2008 until the present, there's been a total of three different machines that have administered radiation to patients?

A. No, that's not what I said. I said in 2012 I took a machine that was in storage and I put it in as a backup.

Q. But you never used it.

A. It was never there in 2008, as far as being usable. It was in storage.

Q. Well -- I'm sorry, I'm just trying --

A. You're --

Q. My understand was there was one machine used in Okeechobee, one machine used in Port St. Lucie --

A. Right.

Q. And now a third machine as a backup.

A. But you said 2008. I said 2012.

Q. Right. So between 2008 until the present, there's been a total of three, the third one coming into play in 2012?

A. Oh, yes, I thought you meant it was 2008 that the third one was present.

Q. No. Not all three from 2008 but in

total three, correct?
A. Correct.
Q. Okay. And those are the only three machines ever used to treat patients at ADSCC at either location?
A. Yes.
Q. And those machines are only capable of generating radiation at a level that's known in the industry as superficial radiation, right?
A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.
Q. You've never owned any radiation device capable of generating radiation at a energy higher than superficial radiation.
A. On the advice of counsel, I assert my Fifth Amendment right.
Q. And it's always been your opinion that prescribing superficial radiation in order to treat skin cancer makes sense because the skin, and therefore the cancer, is on the surface of the body, right?
A. Say the question again, please.
Q. You would agree that prescribing superficial radiation in order to treat skin

cancer made sense to you because the skin, and therefore the cancer, was on the surface of the body.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. You'd also agree that the superficial radiation would be appropriate because it's not strong enough to penetrate the skin, but that that's a good thing because you only want to treat the skin and nothing beneath the skin, right?

MS. ARANGO: Object to the form.

THE WITNESS: Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

BY MR. LAVINE:

Q. You'd also be of the opinion that using stronger radiation to treat the skin cancer found in your patients would make no sense and would create unnecessary risk, right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. Well, you believe that the radiation machines that you own are appropriate for the

treatment you prescribe to your patients, right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And it's your position that every patient for whom you ever submitted a claim for radiation treatment rendered in your office since 2008 or earlier, actually required superficial radiation treatment.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. If you claimed on a bill submitted to any third party payor to have treated the patient with radiation in your office, it was because it was your opinion that they needed superficial radiation to treat their cancer.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. All of the radiation treatments for which you ever submitted a claim to a third-party payor for services rendered in your office, were treatments that required energy of around 90 kilohertz of energy, right?

A. Respectfully, on the advice of

counsel, I assert my Fifth Amendment right.
Q. That's about 90,000 volts, correct?
A. On the advice of counsel, I assert my Fifth Amendment right.
Q. You've never owned, leased, borrowed or used any equipment capable of generating radiation at a level greater than what is known as superficial radiation, have you?
A. On the advice of counsel, I assert my Fifth Amendment right.
Q. So, for example, you've never treated any of your patients with equipment that could generate 250,000 volts of radiation or 500,000 volts of radiation, have you?
A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.
Q. And you certainly never treated any of your patients with equipment that could generate a million or five million volts of energy, have you?
A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.
Q. And five million volts of energy would be known as a five megahertz, right?
A. Respectfully, on the advice of

counsel, I assert my Fifth Amendment right.

Q. And that level of energy, five million volts, is more than 50 times as powerful as the superficial radiation that you administered to your patients, right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. In order to have an ability for any of the equipment to generate energy up to five million volts, much different equipment is needed than what you own, right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. The equipment needed to generate up to five million volts of energy is known as a Linear Accelerator, right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And you've never owned a Linear Accelerator?

A. No.

Q. Prior to 2010, when you submitted claims to any third-party payor for radiation administered to your patients, the only code you ever used was Common Procedural Term, or

CPT Code, 77401, right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And CPT Code 77401, for as long as you've been treating patients with radiation, as always been defined as "Radiation treatment delivery, superficial, or orthovoltage," right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. Prior to June of 2010, you billed for thousands of radiation treatments to your patients only using CPT Code 77401.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And then in June of 2010, you started to submit claims for radiation treatments rendered to your patients using CPT Code 77402, 77407, and 77412, didn't you?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. You'd agree, wouldn't you, that the definitions of those three codes, 77402, 77407, and 77412, are different than the definition for 77401, right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. From at least 2008 through 2014, those three CPT codes were defined, in part, as radiation treatment delivery of up to five megavolts, right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. And five megavolts would be 50 times more energy than your equipment could generate, right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. With five megavolts, as referenced in CPT Code 77402, 77407, and 77412, is at least 50 times more energy than you've prescribed to your patients, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And that's at least 50 times more energy than you actually administered, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And you know in June of 2010 that the equipment necessary to generate radiation and

energy levels of up to five megavolts was vastly more expensive than the equipment you owned.

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. In fact, the radiation devices you owned were very old, weren't they?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You knew in 2008, because you were billing for it, that 77401 was reimbursed at around $50, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Then in 2009, you know that the reimbursement for 77401 was reduced to approximately $36, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And then in 2010, the reimbursement for 77401 was reduced further to approximately $25, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And you knew the reimbursement was

dropping on 77401 at the time it was happening because you were billing and getting paid pursuant to that reimbursement for that code.

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. That reduction in that reimbursement amount reduced your income, didn't it?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You weren't happy about the reduction in income, were you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. But you also knew that in 2010 the reimbursement for CPT Code 77402 was approximately $150, didn't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You also knew in 2010 that the reimbursement for CPT Code 77407 was approximately $200, didn't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And the reimbursement for 77412 back in 2010 was also approximately $200, wasn't

it?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. So in 2010, you'd agree, wouldn't you, that the reimbursement for 77402, 77407, and 77412 was approximately six to eight times as much as the reimbursement for 77401?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You knew back in 2010 that there were significant differences in the equipment used to generate five megavolts of energy for treatment, as compared to the equipment you owned, didn't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You knew the more powerful equipment was much more expensive than the equipment you owned, didn't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And that equipment was typically used to treat more complex cancers than you treated, right?

MS. ARANGO: Object to form, that

equipment.

THE WITNESS: On the advice of counsel, I assert my Fifth Amendment right.

BY MR. LAVINE:

Q. You knew that the more powerful equipment necessary to generate energy levels of up five million volts was used to treat more complex cancers than the skin cancer you treated, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You knew that the higher energy levels were required in connection with that device, because they were used to treat cancers that were inside the body, not on the surface of the body, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Back in 2010 you knew the reimbursement for 77402, 407, and 412 was so much higher than the reimbursement for 77401, because those treatments required much more powerful machines that were more expensive to buy and maintain, didn't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And you knew that even though 77402, 77407, and 77412 were defined, in part, as applying energy levels of up to five megavolts, that those codes were not intended to be used to be billed for superficial radiation.

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. In June of 2010, you knew the correct code to be used to bill for superficial radiation that you were administering to your patients was the same code you'd been using all along, didn't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And up to then, the only code you had been using was CPT Code 77401, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. In 2010, you knew that even though you could come up with an argument that there was some overlap between the codes, between 77402, 77407, and 77412 on the one hand and

77401 on the other, you knew that the higher-level codes were not appropriate to use to bill for superficial radiation, didn't you?

MS. ARANGO: Object to form.

THE WITNESS: Are you saying that there's an overlap?

BY MR. LAVINE:

Q. I said, even though you --

A. No, you said that.

Q. -- thought you could come up with an argument -- even though you could come up with an argument about overlap, you weren't actually confused, were you?

A. No, what I'm asking you, your questions you asked me was that there's an overlap.

Q. Let me ask the question again.

A. Okay. That's what you said originally, was that there is an overlap.

Q. You knew that the right code to use back in 2010 was 77401, didn't you?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. You weren't actually confused about the definitions of those four codes and which

one was the appropriate one to use, were you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You pretended to be confused so that you could bill for the codes that paid six to eight times as much, didn't you?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. So over the years, you've often provided radiation to patients on more than one location at the time, right?

A. Yes.

Q. For example, a patient might have four lesions for which you prescribed separate radiation treatments, right?

A. Yes.

Q. And that the radiation equipment, for example, might be aimed at one lesion which would receive radiation for about 11 seconds, then you would aim the machine at another lesion and that would get 11 seconds of treatment, etcetera, right?

A. It depends on the calibration of that particular machine, how much seconds.

Q. But in general, each treatment took

between eight and fourteen seconds, depending upon the particular machine and the particular year in which the service was being rendered, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. So in general, the way it worked would be that the patient would be brought into the treatment room, and each lesion would receive between eight and fourteen seconds of radiation, and that's the entire treatment, right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. In between each of those eight-to-fourteen second periods of radiation, the patient stayed in the treatment room on the same table, right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. The patient didn't need to leave the room, there was just a need to reposition the arm of the machine, right?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. So during one of the Medicare audits to which you were subjected over the past several years, you learned a local billing policy that applied to what are known as T-1 lesions, didn't you?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. When you reviewed that local billing policy, you learned there were many provisions contained therein that contradicted the manner in which you were billing Medicare, didn't you?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. After you learned about that local billing policy, and that it only applied to T-1 lesions, you thereafter routinely lied in your medication records about the size of the lesions so that you could claim that policy wasn't applicable to your treatment, didn't you?

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. It's true, isn't it, that somewhere around 2007 you began prescribing

hyperfractionated radiation treatments to your patients?

A. 2007, I don't know.

Q. Well, you have been prescribing hyperfractionated radiation treatments since at least 2008, right?

A. No, I'm saying it could have been earlier, I don't recall.

Q. Since at least 2007.

A. Respectfully, on the advice of counsel, I assert my Fifth Amendment right.

Q. So for you to be prescribing hyperfractionated radiation treatments would necessarily mean that you were of the opinion that your patients would benefit medically from being irradiated two times a day instead of once a day, right?

A. Yes.

Q. But you've always known there was no reliable peer-reviewed literature concluding that treating skin cancer through twice-a-day hyperfractionated treatment was better for the patient, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You've always known that the only medical support and peer-reviewed literature that did exist for twice-a-day hyperfractionated treatments related to much more serious cancers than you treated, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You've also always known that the medical support that did exist for twice-a-day hyperfractionated treatments for those more serious cancers normally required a minimum of four hours between each of those treatments, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You've certainly always known there was no reliable peer-reviewed literature concluding that --

MS. ARANGO: I'm sorry, could we just take a quick break. Jack Goldberger is trying to call in.

MR. LAVINE: Sure.

(Thereupon, a recess was taken.)

MS. ARANGO: Jack Goldberger representing Dr. Marder in a criminal

action.

MR. GOLDBERGER: Thank you very much, thanks for putting me on speaker.

MR. LAVINE: Mr. Dwyer, do we still have you?

MR. DWYER: I'm here.

BY MR. LAVINE:

Q. You've certainly known at all times that there was no reliable peer-reviewed literature concluding that treating skin cancer through twice-a-day hyperfractionated treatments just 45 to 60 minutes apart was medically justifiable or beneficial.

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. In fact, when Medicare audited you, you told them on more than one occasion that when you rendered hyperfractionated radiation treatments to your patients, you separated those treatments by at least four hours, didn't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. But that was never true, was it, you never separated your twice-a-day treatments by

four our more hours, did you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Since at least 2008, the hyperfractionated radiation treatments you rendered to your patients were generally only 45 to 60 minutes apart, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And the true reason that you prescribed and subjected your patients to twice-a-day radiation treatments, was not for their benefit, but so that you could bill twice as much, wasn't it?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Since 2008 you've been paid over $1.7 million by Medicare for radiation treatment and management services, haven't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You billed for those services under CPT Code 77261 and 77427, right?

A. I assert my Fifth Amendment right.

Q. However, the vast majority of the

services for which you submitted claims under 77261 and 77427 were never actually rendered, were they?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. On many occasions the reason you couldn't have rendered those services was that you weren't even in the office, were you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And even when you were in the office, you still routinely failed to rendered those services, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Since 2008 you've been paid over $190,000 by Medicare for those dosimetry services you billed under code 77300?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You submitted a claim under CPT Code 77300 and you were stating that you were seeking reimbursement for having calculated the dose of the radiation treatments to be rendered to your patients, weren't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. However, the vast majority of those services were never rendered, were they?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Almost every one of your patients got the exact same radiation treatment and no calculation of the does was ever needed or provided, correct?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And many times you were not in the office and couldn't have rendered the services, or even if you were in the office you still failed to render the services.

A. On the advice of my counsel, I assert my Fifth Amendment right.

Q. Since 2008 you've been paid over $290,000 by Medicare for the simulation radiation therapy that you've billed under Code 77280, haven't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. However, just like the other services

for dosimetry and treatment management, the vast majority of the services billed under 77280 weren't rendered either, were they?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. One of the reasons was that almost every one of your patients got the same treatment and no simulations were actually needed or performed.

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And many times you weren't in the office or even if you are in the office, you still failed to rendered the services.

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Since 2008 you've been paid over $225,000 by Medicare for the design and construction of radiation treatment devices that you billed under CPT Code 77332 and 77334, haven't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. However, the vast majority of the services for which you billed under those two

codes were never rendered, were they?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Although you had a couple of devices in your office, they were not customized for each patient and you didn't fabricate any custom device for any patient.

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Since at least 2008, you've been paid over $450,000 by Medicare for services you claimed were rendered by a physicist for which you billed under CPT Code 77336, isn't that right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And it's true, isn't it, the vast majority of those services were never rendered?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And that the physicists with whom you had a relationship since 2008 were primarily tasked with calibrating your radiation equipment and not rendering care to patients.

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And in general, a consult by a physicist for your patients who were getting the same cookie-cutter treatment wasn't medically necessary.

MS. ARANGO: Object to form.

THE WITNESS: On the advice of counsel, I assert my Fifth Amendment right.

BY MR. LAVINE:

Q. So part of what you did as a dermatologist was to perform biopsies on patients, right?

A. Yes.

Q. Okay. You or your employees would perform the biopsies?

A. Yes.

Q. Either you or a physician assistant or a nurse practitioner, right?

A. Yes.

Q. And since 2008, you've submitted claims to Medicare for over 30,000 of those biopsies, haven't you?

A. On the advice of counsel, I assert my

Fifth Amendment right.

Q. Well, each of the biopsies resulted in one or more pieces of tissue that required examination under a microscope to see if it was cancerous, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. But you agreed that before those samples could be viewed under a microscope, they require special processing, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And since at least 2008, you've been aware that Medicare breaks up pathology services for biopsies into two components, right, the technical component and the professional component?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And you've always been aware that the technical component for pathology services encompassed the multiple steps that were required to process the samples and place them on a slide so they could be viewed under a microscope?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. In order to perform the technical component of the pathology services, specialized laboratory equipment operated by properly trained personnel was required, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And you've never owned any of the equipment necessary to perform the technical component of the any pathology service on tissue biopsies, have you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You've never had any of that equipment at any of your locations of ADSCC, in Port St. Lucie or Okeechobee or otherwise?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And you've never employed any employees with the proper training to perform any of the technical component services of a pathology test?

A. On the advice of counsel, I assert my

Fifth Amendment right.

Q. But since at least 2008, you have been aware that the work of the pathologist in viewing the slide under a microscope to diagnose the tissue and prepare a report is the professional component of the laboratory services, is that right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. At some point before 2008, you reached a business agreement with Dr. Kendall regarding the performance of pathologist tests, didn't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You were aware that Dr. Kendall worked out of a laboratory he had founded over 20 years ago named Kendall Medical Laboratory, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. A key part of the agreement that you reached with Dr. Kendall was, that in return for your promise of the referral of your biopsy specimens to him, he would perform both

the technical component and the professional component for each of the specimens, send you the completed pathology reports, and let you bill and collect all the money from Medicare, right?

MR. DWYER: Object to form.

MS. ARANGO: Object to the form as well.

THE WITNESS: On the advice of counsel, I assert my Fifth Amendment right.

BY MR. LAVINE:

Q. So one component of your agreement with Dr. Kendall was that you would refer all your biopsy specimens to him to be performed by him or by Kendall Medical Laboratory, right?

MR. DWYER: Object to form.

THE WITNESS: On the advice of counsel, I assert my Fifth Amendment right.

MR. LAVINE: Jed, what's wrong with my form?

MR. DWYER: I think you're assuming facts not in evidence would be my

argument. I don't know that -- and it's also compound.

MR. LAVINE: Okay.

BY MR. LAVINE:

Q. So another part of your agreement with Dr. Kendall was that he would perform both the technical component and the professional component for each of the tissue specimens you refer to him, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And another part of the agreement you had with Dr. Kendall is that he would then send you fully completed pathology reports regarding each of those specimens, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Another part of the agreement with Dr. Kendall was that he would also authorize you and allow you to bill for those services and collect all that money from the Medicare program, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. So you and Dr. Kendall agreed that,

part of your scheme was that you would collect all the money from Medicare for both the technical component and the professional component, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Another part of your agreement between you and Dr. Kendall was that you would pay him for the technical component of the services, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And an additional part of the agreement was that he would perform not just the technical component but also the professional component and generate a complete path report in your name without any additional charge to you, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And it's true, isn't it, that when Dr. Kendall provided you a completed pathology report, in exchange for your referral of tissue specimens to him, that it was very valuable to you, right?

MS. ARANGO: Object to the form.
BY MR. LAVINE:
Q. When Dr. Kendall sent completed pathology reports to you, which then you used as a basis for the submission of a claim to the Medicare program, it was financially valuable for you, wasn't it?
MR. DWYER: Object to form.
MS. ARANGO: Same objection.
THE WITNESS: On the advice of counsel, I assert my Fifth Amendment right.
BY MR. LAVINE:
Q. By getting the completed pathology report from Dr. Kendall, with the agreement that you could be the one to submit and collect the money from the Medicare program, you collected a lot of money, didn't you?
MS. ARANGO: Object to form.
THE WITNESS: On the advice of counsel, I assert my Fifth Amendment right.
BY MR. LAVINE:
Q. Part of the reason that was valuable to you was that Dr. Kendall was doing all of

the work of the professional component without you paying for him it, but he let you bill and collect and keep that money, didn't he?

MR. DWYER: Object to form.

THE WITNESS: On the advice of counsel, I assert my Fifth Amendment right.

BY MR. LAVINE:

Q. Your arrangement with Dr. Kendall was very beneficial to you because you didn't have to do any of the work of the professional component but you could still collect all of the money, right?

MS. ARANGO: Object to form.

MR. DWYER: Object to form.

THE WITNESS: On the advice of counsel, I assert my Fifth Amendment right.

BY MR. LAVINE:

Q. All you needed to do under the agreement, was to put the skin samples from your numerous biopsies into a vial and then ship them over a hundred miles to Dr. Kendall's office in Coral Gables, right?

A. On the advice of counsel, I assert my

Fifth Amendment right.

Q. You knew that as part of your agreement, that when the skin samples that you removed from your patients arrived at Kendall Medical Laboratory, that Dr. Kendall and his employees would perform all of the necessary pathology work on those samples, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. As part of the agreement with Dr. Kendall, you knew and intended that when Dr. Kendall was finished examining those tissue samples, Kendall Medical Laboratory would generate a final pathology report diagnosing those tissue samples for you, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Part of the agreement you reached with Dr. Kendall was that when the pathology report was printed out, it was not going to be issued on the letterhead of Kendall Medical Laboratory, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And it wasn't even going to be issued on the letterhead of Gary Marder, Doctor of Osteopathy, was it?

MS. ARANGO: Object to form.

THE WITNESS: But it was.

On the advice of counsel, I assert my Fifth Amendment right.

BY MR. LAVINE:

Q. And it wasn't issued on the letterhead of Allergy Dermatology Skin Care Center, was it?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Actually, by agreement between you and Dr. Kendall, the pathology reports generated by Dr. Kendall would be on the letterhead of the Gary Marder, D.O. Medical Laboratory, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Okay. In fact, there actually is no such entity named Gary Marder Medical Laboratory, is there?

A. That's a question?

Q. Yeah, there is --

A. Okay.
Q. There is no such entity named Gary Marder Medical Laboratory, is there?
A. On the advice of counsel, I assert my Fifth Amendment right.
Q. There's never been any entity by the name of Gary Marder Medical Laboratory that's been licensed to run a laboratory, has there?
A. On the advice of counsel, I assert my Fifth Amendment right.
Q. Another part of the agreement you reached with Dr. Kendall was that the pathology reports that he printed out would have a signature block for you, right?
A. On the advice of counsel, I assert my Fifth Amendment right.
MR. DWYER: Object to form.
BY MR. LAVINE:
Q. But it was also agreed, between you and Dr. Kendall, that he or his staff would add your signature to that signature block, either with a rubber stamp or electronically during the printing process.
A. On the advice of counsel, I assert my Fifth Amendment right.

Q. So that before the pathology reports even left Kendall Medical Laboratory, they had what appeared to be your signature already on them, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. After he generated these pathology reports on the letterhead of Gary Marder Medical Laboratory with your signature preprinted on them, he then sent them to you, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And that, in turn, triggered another part of your agreement between you and Dr. Kendall, which was that you would be the one to bill the insurance companies for the labs services represented on that pathology report, right?

A. On the advice of counsel --

MR. DWYER: Same objection, Mark, form.

THE WITNESS: On the advice of counsel, I assert my Fifth Amendment right.

BY MR. LAVINE:

Q. Your agreement with Dr. Kendall applied not just for services that would be billed to the Medicare program, but to services that would be billed to any third party payor, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Because you've always known that you could just bill for the professional component of the pathology test by using a modifier, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. You've always known that Dr. Kendall could separately bill just for the technical component of that test also by using a modifier, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. But your agreement with Dr. Kendall was that you would bill for both the technical component and the professional component, right?

A. On the advice of counsel, I assert my

Fifth Amendment right.

Q. You're aware that billing for both the technical component and the professional component is referred to as billing globally, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. So you always billed globally for all of the pathology work that was performed by Kendall Medical Laboratory on your behalf, didn't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. In fact, you never performed the technical component of any skin biopsy for which you billed an insurance company since you started this arrangement with Dr. Kendall.

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And you never even performed the professional component of any skin biopsy for which you billed any third party payor since you commenced this arrangement with Dr. Kendall.

A. On the advice of counsel, I assert my

Fifth Amendment right.

Q. Every bill you ever submitted for pathology services to any third party payor since you reached this agreement with Dr. Kendall, was for lab services completely performed by Dr. Kendall and his employees, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And that agreement with Dr. Kendall goes at least back to 2008 and earlier, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Billing globally for the lab work by Dr. Kendall was lucrative for you, wasn't it?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. For example, from Medicare, between January of 2008 and May of 2014, you were paid $2.77 million for the pathology work performed by Kendall Medical Laboratories, weren't you?

A. Under advice of counsel, I assert my Fifth Amendment right.

Q. But during that time frame the amount that you paid to Dr. Kendall wasn't merely as

much, was it?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. So you made a huge profit every time that Dr. Kendall did lab work for you, didn't you?

MS. ARANGO: Object to the form.

THE WITNESS: On the advice of counsel, I assert my Fifth Amendment right.

BY MR. LAVINE:

Q. And in addition to the claims you submitted to the Medicare program, you also submitted claims for pathology services performed by Dr. Kendall to many other third party payors, public and private, didn't you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. For example, since the year 2000, there were over $3 million in payments to you for pathology services from Blue Cross Blue Shield programs insuring federal employees, wasn't there?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Over 2.1 million of that money paid by the federal employee plans was paid from 2008 forward, wasn't it?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And you also submitted claims to Tricare for these pathology services performed by Kendall Medical Laboratory, didn't you?

A. We are not a provider of Tricare.

Q. You've submitted claims to Tricare and you've been paid, right?

A. I don't know.

Q. In another important part of the agreement between you and Dr. Kendall regarding the pathology test --

MR. DWYER: Objection to form.

Mark, just so there's a standing objection, I think the term agreement is vague.

MR. LAVINE: Conspiracy?

BY MR. LAVINE:

Q. Do you understand, Dr. Marder, what I mean when I say agreement?

A. No, what -- say it again.

Q. Do you know what an agreement is?

A. Could you repeat the question, I'm confused.

Q. I'll repeat the question but I just want to make sure when I'm asking you questions about what an agreement is, you understand that it relates to a meeting of the minds between you and Dr. Kendall, right?

A. A meeting of the minds, okay, that's what you said.

Q. Do you have a different definition of what an agreement is?

A. I don't know if it's verbal or written, or it's a handshake, I don't know what you're referring to, what agreement are you referring to?

Q. Well, you've had discussions with Dr. Kendall regarding his performance of pathology tests on skin specimens referred by you, right?

A. Yeah.

Q. And you came to an understanding of the manner in which that was going to be handled between the two of you.

You didn't just start sending specimens to him without knowing what he was

going to do with them, did you?
A. On whose behalf -- on the advice of counsel, I assert my Fifth Amendment right.
Q. When you sent specimens to Dr. Kendall, it's because you'd already had discussions with him about how the arrangements were going to be handled.
A. On the advice of counsel, I assert my Fifth Amendment right.
Q. And another part of the agreement --
MR. ARANGO: Can we take a five-minute break so he can go to the bathroom?
MR. LAVINE: Of course.
(Thereupon, a recess was taken.)
MR. LAVINE: Back on the record.
BY MR. LAVINE:
Q. Another part of the agreement between you and Dr. Kendall related to efforts that the two of you undertook in order to hide the true nature of your relationship, right?
A. That's a question?
MR. DWYER: Object to form.
THE WITNESS: What is the question?
BY MR. LAVINE:

Q. Another part of the agreement you had with Dr. Kendall related to your efforts to hide the true nature of your relationship.

A. On the advice of counsel, I assert my Fifth Amendment right.

MR. DWYER: Object to form.

BY MR. LAVINE:

Q. Well, for example, since at least 2011, as part of your arrangement with Dr. Kendall, the two of you agreed to pretend that he was an employee of your clinic, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

MR. DWYER: Object to form.

BY MR. LAVINE:

Q. So even though you issued him W-2s and paid state unemployment taxes, you only did so as a part of the attempted coverup of the actual nature of the relationship, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Another thing that you did was discuss with Dr. Kendall the execution of the lease whereby you would lease the premises of Kendall Medical Laboratories, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. The reason you were discussing the execution of the lease with Dr. Kendall was so that you could pretend that when Dr. Kendall was working on your specimens, he was also doing so in your laboratory as your employee, right?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. But you never executed a lease with Dr. Kendall or Kendall Medical Laboratory, did you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And you never made any lease payments to Dr. Kendall or Kendall Medical Laboratory, did you?

A. On advise of counsel, I assert the Fifth.

Q. And even though you signed a document called an employment agreement that was also signed by Dr. Kendall, it was never a bona fide employment agreement between the two of you, was it?

A. On the advice of counsel, I assert the Fifth.

MR. DWYER: Object to form.

BY MR. LAVINE:

Q. Of course, it's true, isn't it, that when you signed that employment agreement, it was in 2013?

A. On the advice of counsel, I assert the Fifth.

Q. But in order to further the scheme when you signed the agreement, you backdated it 13 years to the year 2000, didn't you?

A. On the advice of counsel, I assert the Fifth.

MR. DWYER: Object to form.

BY MR. LAVINE:

Q. So Dr. Kendall submitted invoices to you monthly for the technical component of each individual test that he ran for you, didn't he?

A. On the advice of counsel, I assert the Fifth.

Q. And it was the dollar value of the technical component invoices that controlled the total amount that was owed by you to him,

right?

A. On the advice of counsel, I assert the Fifth.

Q. And the total amount owed by you to him was inclusive of the fake salary payments, right?

A. On the advice of counsel, I assert the Fifth.

Q. In other words, you had an agreement with Dr. Kendall that the amounts you paid to him that you pretended to be salary would be applied to the amount due under the invoices for the technical component, right?

A. On the advice of counsel, I assert the Fifth.

Q. So at best, the real agreement you had with Dr. Kendall was that you would pay for the technical component only, right?

A. On the advice of counsel, I assert the Fifth.

Q. You expressly agreed with Dr. Kendall that part of the payment on the invoices for those technical components would be made through the salary paid as part of the fake employment agreement, right?

A. On the advice of counsel, I assert the Fifth.

Q. In fact, in normal circumstances, the amount that was invoiced to you for the technical component was more than the amount that you paid through the fake salary, right?

A. On the advice of counsel, I assert the Fifth.

Q. The additional balance that was owed on those invoices, above and beyond what was paid through the salary, was paid by you to Dr. Kendall typically through credit card payments, right?

A. On the advice of counsel, I assert the Fifth.

Q. But that the total amount you paid to Dr. Kendall was never more than what's shown on the invoices for the technical component, right?

A. On the advice of counsel, I assert the Fifth.

Q. You never paid Dr. Kendall any money besides what we would see on invoices as being credited thereon and the related credit card receipts, right?

A. On the advice of counsel, I assert the Fifth.

Q. And you never paid anything to Dr. Kendall for a lease of his laboratory.

A. On the advice of counsel, I assert the Fifth.

Q. And the reason you never paid anything for a lease of the laboratory was that there was never a lease, written or otherwise.

A. On the advice of counsel, I assert the Fifth.

Q. In connection with this case, you never provided the United States with any documents showing any other payments from you to Dr. Kendall, have you?

MS. ARANGO: Object to form.

THE WITNESS: On the advice of counsel, I assert the Fifth.

BY MR. LAVINE:

Q. The only documentary evidence you've produced has been related to the salary payments and to the credit card payments, right?

A. On the advice of counsel, I assert

the Fifth.

Q. And you've turned over W-2s but you've never produced any 1099 forms, for example, right?

A. On the advice of counsel, I assert the Fifth.

Q. You never even filed 1099s for the payments that you made to Dr. Kendall by credit card for the technical component, did you?

A. On the advice of counsel, I assert the Fifth.

Q. And you never filed a form 1099 for any other payment from you to Dr. Kendall, did you?

A. On the advice of counsel, I assert the Fifth.

Q. So the real reason that you and Dr. Kendall agreed to create this fake employment agreement was to hide the nature of the real agreement in case anyone ever investigated you, right?

MR. DWYAR: Object to form.

THE WITNESS: On the advice of counsel, I assert the Fifth.

BY MR. LAVINE:

Q. He was never your real employee, was he?

A. On the advice of counsel, I assert the Fifth.

Q. You never had the right to control the manner and means by which Dr. Kendall completed his assigned tasks, did you?

A. On the advice of counsel, I assert the Fifth.

Q. Dr. Kendall provided his own tools and instrumentalities necessary to perform the pathology services, right?

A. On the advice of counsel, I assert the Fifth.

Q. Dr. Kendall performed all of the services in his own medical laboratory, 120 miles away from your office, right?

A. On the advice of counsel, I assert the Fifth.

Q. All of the services were performed by Dr. Kendall in the same medical laboratory that he had owned and operated for more than 20 years, right?

A. On the advice of counsel, I assert

the Fifth.

Q. Outside of the specimens that you shipped to Dr. Kendall on which he was to perform pathology tests and send you the reports, you didn't have any right to assign any other projects to him, did you?

MS. ARANGO: Object to form.

THE WITNESS: On the advice of counsel, I assert the Fifth.

BY MR. LAVINE:

Q. So your agreement with Dr. Kendall was that he would process your tissue specimens and send you a pathology report for you to bill Medicare, but you couldn't assign him any other duties, could you?

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. Even though the written agreement you signed specified certain minimum and maximum hours to be worked by Dr. Kendall, in truth, you had no discretion over when and how long Dr. Kendall worked on your specimens, did you?

A. On the advice of counsel, I assert the Fifth.

Q. You didn't actually have any

knowledge about how many hours Dr. Kendall spent working on the specimens you sent to him, did you?

A. On the advice of counsel, I assert the Fifth.

Q. And you never controlled whether it was Dr. Kendall or some other employee who performed the work on the specimens you referred, did you?

A. On the advice of counsel, I assert the Fifth.

Q. But you didn't even know if it was Dr. Kendall or some other employee who did the pathology services until you saw the final path report, did you?

A. On the advice of counsel, I assert the Fifth.

Q. And you never had any role in being able to hire or pay for any assistant for Dr. Kendall.

A. On the advice of counsel, I assert the Fifth.

Q. And the work that Dr. Kendall was performing was not a part of your regular business because you can't perform the

technical component of the laboratory tests and you don't perform the professional component, right?

A. On the advice of counsel, I assert the Fifth.

Q. And you never provided Dr. Kendall with any employee benefits, did you?

A. On the advice of counsel, I assert the Fifth.

Q. You never tracked his vacation or sick time, did you?

A. On the advice of counsel, I assert the Fifth.

Q. You never evaluated his performance, did you?

A. On the advice of counsel, I assert the Fifth.

Q. You never considered whether or not Dr. Kendall deserved to get a raise, did you?

A. On the advice of counsel, I assert the Fifth.

Q. You never actually gave Dr. Kendall a raise, did you?

A. On the advice of counsel, I assert the Fifth.

Q. And the employment agreement that you signed with Dr. Kendall even stated right in there that you would not violate the Anti-Kickback Statute, didn't it?

A. On the advice of counsel, I assert the Fifth.

Q. The employment agreement also claims that the payments that were you making to Dr. Kendall were fair market value, right?

A. On the advice of counsel, I assert the Fifth.

Q. But you knew when you signed that couldn't be true, right?

A. On the advice of counsel, I assert the Fifth.

Q. You knew it couldn't be true because Dr. Kendall was performing both the technical component and the professional component, but you were only paying him for the technical component, right?

A. On the advice of counsel, I assert the Fifth.

Q. You never paid him anything for the professional component, did you?

A. On the advice of counsel, I assert

the Fifth.

Q. So there was no fair market value paid for the professional service that Dr. Kendall performed on your behalf, was there?

A. On the advice of counsel, I assert the Fifth.

Q. In fact, if you were, through ADSCC, to perform all of the professional component services that Dr. Kendall performed for you at no charge, you'd have to hire a pathologist, wouldn't you?

MS. ARANGO: Object to form.

THE WITNESS: Dr. Kendall is a pathologist.

What is your question?

BY MR. LAVINE:

Q. If the only thing that Dr. Kendall had done for you was send you slides --

A. Send me slides?

Q. -- you would have had to hire a pathologist to do all of the work of reading the slides and generating those reports, because you were hardly ever in the office anyway, right?

MS. ARANGO: Object to the form.

THE WITNESS: On the advice of counsel, I assert the Fifth.

BY MR. LAVINE:

Q. Other parts of the agreement with Dr. Kendall changed over time. For example, the original agreement was that Dr. Kendall would print the pathology reports on your letterhead but with your signature and either his signature or the signature of one of his employees, right?

A. On the advice of counsel, I assert the Fifth.

Q. So when he printed these pathology reports, they had two signatures, right?

A. On the advice of counsel, I assert the Fifth.

Q. Later on, to help you fool Medicare auditors and other third-party payors, you changed the agreement with Dr. Kendall so that only your signature would then be applied to the pathology reports, right?

A. On the advice of counsel, I assert the Fifth.

Q. For at least part of the time, part

of your agreement with Dr. Kendall was that the pathology reports would include a statement right there on the report stating that Dr. Kendall had performed the technical component of the test, right?

A. On the advice of counsel, I assert the Fifth.

Q. But it only referenced the technical component of the test, even though Dr. Kendall was actually performing the technical component and the professional component, right?

A. On the advice of counsel, I assert the Fifth.

Q. So part of the benefit that you received from your agreement with Dr. Kendall was that the more biopsies you ordered regarding your patients, the more you could bill to Medicare and other insurance companies and the more money you could collect, right?

A. On the advice of counsel, I assert the Fifth.

Q. The more biopsies you did, the more pathology reports would come back in the mail a couple of days later, each of which could

then be billed to insurance, right?
A. On the advice of counsel, I assert the Fifth.
Q. And because at best you were only paying for the technical component of those tests and the professional component of the those tests was free, you made a lot of money by billing and collecting for the professional component, right?
MS. ARANGO: Object to form.
THE WITNESS: On the advice of counsel, I assert the Fifth.
BY MR. LAVINE:
Q. And that gave you an incentive to perform as many biopsies on your patients as possible?
MR. DWYER: Object to form.
MS. ARANGO: Object to form also.
THE WITNESS: On the advice of counsel, I assert the Fifth.
BY MR. LAVINE:
Q. And, in fact, you were obsessed with the number of biopsies being performed for your patients, weren't you?
MS. ARANGO: Object to form.

THE WITNESS: On the advice of counsel, I assert the Fifth.

BY MR. LAVINE:

Q. You operated in a manner and design to generate as many biopsies as possible so that you could bill for as many pathology reports as possible, right?

A. On the advice of counsel, I assert the Fifth.

Q. One of the things you did to maximize the number of biopsies was to offer $10,000 cash bonuses to any of your physician assistants or advanced registered nurse practitioners that averaged a high enough number each day, right?

A. No, they came to me.

Q. I'm sorry, I didn't hear.

A. Okay. On the advice of counsel, I assert the Fifth.

Q. Well, some of the written agreements you had with your employees had that built right in there, didn't it, a $10,000 bonus if the average of the number of biopsies they did each day was high enough?

A. On the advice of counsel, I assert

the Fifth.

Q. And even when you weren't in the office, one of the things you did when you called in almost every day, was to ask about the number of biopsies performed that day, right?

MS. ARANGO: Object to form.

THE WITNESS: On the advice of counsel, I assert the Fifth.

BY MR. LAVINE:

Q. You even made your employees keep a separate daily log of the number of biopsies, didn't you?

A. On the advice of counsel, I assert the Fifth.

Q. That way you could track the number of biopsies more quickly and more easily than if you had to wait for the billing reports to come back, right?

A. On the advice of counsel, I assert the Fifth.

Q. And you've been audited by the Medicare program multiple times, right?

A. Yes.

Q. They've also denied many of your

claims.

A. No. No.

Q. They haven't denied many of your claims?

A. No.

Q. So you're saying if we went back to the claims data and looked to see if it was paid the first time through, we would generally see that they were paid?

A. Correct.

Q. Okay. And not just after an appeal.

A. Correct.

Q. Well, you've also been audited by Medicaid, right?

A. On the advice of counsel, I assert the Fifth.

Q. In fact, you paid the Medicaid program over $150,000 to settle allegations that you were billing for services while you were out of the country but which you should have been personally reviewing and supervising, right?

A. On the advice of counsel, I assert the Fifth.

Q. You've also had claims denied or been

audited at one time or another by lots of other insurance companies, haven't you?

A. That's a very vague question.

MS. ARANGO: Object to form.

THE WITNESS: Thirty-two years of practicing, I don't know --

BY MR. LAVINE:

Q. It's a routine part of your business for claims that you submit to third-party payors to be denied pending further documentation, right?

A. You're saying it's my routine that my claims are denied? What was your question, on occasion?

Q. On occasion. Not the bulk of your claims first time through, but --

A. I don't know doctors' offices --

Q. As part of the regular course of business, you encounter the denial of claims by just about every third-party payor. Right?

A. On the advice of counsel, I assert the Fifth.

Q. And it was your practice that whenever you needed to provide a third-party payor with additional medical records, that

you would just fabricate the documents that were needed, wasn't it?

A. On the advice of counsel, I assert the Fifth.

Q. You specifically trained your billing personnel in how to create these false documents after the fact, didn't you?

A. On the advice of counsel, I assert the Fifth.

Q. You trained them in how to do it, didn't you?

A. On the advice of counsel, I assert the Fifth.

Q. Well, you not only knew that your billing employees were cutting and pasting your signature onto documents, you directed them to do that, didn't you?

MS. ARANGO: Object to form.

THE WITNESS: On the advice of counsel, I assert the Fifth.

BY MR. LAVINE:

Q. You knew your billing employees would cut and paste your signature onto documents didn't you?

A. On the advice of counsel, I assert

the Fifth.

Q. The reason your billing employees were cutting and pasting your signature onto documents was that you told them to do that, right?

A. On the advice of counsel, I assert the Fifth.

Q. You even helped develop forms for your business that could easily be printed out to help with that process, didn't you?

A. On the advice of counsel, I assert the Fifth.

Q. Let me show you what we've marked as Exhibit 18 in prior depositions.

You knew that the billing employees at your office were using the materials shown in Exhibit 18 to help prepare medical records, didn't you?

A. On the advice of counsel, I assert the Fifth.

Q. Many of the documents in Exhibit 18 were designed by you in the first place, rights?

A. On the advice of counsel, I assert the Fifth.

MS. ARANGO: Is this what you handed to me earlier?

MR. LAVINE: Yes.

MS. ARANGO: Okay. And it's four radiation therapy treatment prescription sheets, that's one exhibit, or are they going to be four separate exhibits?

MR. LAVINE: Separate.

MS. ARANGO: Okay.

Can you refer to the Bates numbers for each one so that I can properly mark them?

MR. LAVINE: You know I always do, Jackie.

MS. ARANGO: Okay.

So which one is Exhibit 38?

Right here at the bottom --

(Government's Exhibit Nos. 38 to 40 were marked for identification, and retained by Counsel.)

BY MR. LAVINE:

Q. I'm going to mark as Exhibit 38 a two-page document with Bates numbers ending in 40 and 41.

And Exhibit 39, a two-page document

ending in Bates Number 11 and 12.

As Exhibit 40, a two-page document ending in Bates Number 20 and 21.

MS. ARANGO: And then the last one is going to be 41?

MR. LAVINE: I haven't decided yet.

BY MR. LAVINE:

Q. So I want to show you the three exhibits I just marked, 38, 39, and 40.

These are copies of the tumor dose record that you use when you're treating your patients, correct?

A. On the advice of counsel, I assert the Fifth.

Q. And the original of these particular documents is a large, fold-out document on thicker card stock, right?

A. Yes.

Q. And they're used in connection with any radiation treatment rendered to any of your patients as a way of tracking the treatments, right?

A. Yes.

Q. And the three exhibits that I just marked represent the typical manner in which

you fill out and maintain those documents when treating your patients, right?

A. On the advice of counsel, I assert the Fifth.

Q. In particular, on the second page of each one in the ordinary course of business --

A. On the advice of counsel, I assert the Fifth.

Q. Sorry, I didn't finish that one.

A. I'm sorry.

Q. In the ordinary course of business, neither you nor any of the employees fill out any of the information for the diode, dose, or cumulative for the individual fields that are there on page two, right?

A. On the advice of counsel, I assert the Fifth.

Q. So for these 40 different treatments, ordinarily, nobody ever writes down what the dose is that they were receiving during the course of the radiation treatment, do they?

A. On the advice of counsel, I assert the Fifth.

Q. And on page two, the left column of the daily instructions and comments is

typically blank, isn't it?

A. On the advice of counsel, I assert the Fifth.

Q. And the last two columns labeled physic's initials and M.D. initials, those are, in the ordinary course of business, completely blank, aren't they?

A. On the advice of counsel, I assert the Fifth.

(Government's Exhibit No. 41 was marked for identification, and retained by Counsel.)

MR. LAVINE: Mark as Exhibit 41 a document, the front page is a one-page letter dated May 23, 2013, Document Number ending in 165, and it's a stack of additional, I don't know, 20 documents not in numerical order. The numbers jump around.

BY MR. LAVINE:

Q. I just want to show you what I marked as Exhibit 41.

These materials relate to the same patient as we saw in Exhibits 38 and 39 and 40, correct?

A. 38, 39, and 40.
Q. Yeah, my question, just to confirm, it's the same patient for all four of these exhibits, isn't it?
A. Let me see.
Are you saying these are the same or different?
Q. Same patient.
A. Yes.
Q. But if we look at the materials attached to Exhibit 41, there are many additional documents that don't normally appear in the medical record, correct?
A. On the advice of counsel, I assert the Fifth Amendment right.
Q. For example, just a couple of pages in, there's a tumor dose record similar to what we saw in Exhibits 38, 39, and 40, right?
A. Say the question again.
Q. If we go to the third and fourth pages of Exhibit 41, we see a tumor dose record form that's similar to the documents we looked at in Exhibit 38, 39, and 40, right, but for different dates of service?
MS. ARANGO: Could you refer to --

THE WITNESS: The third page.

MR. LAVINE: Yeah, I don't see a number on the third page. The fourth page is a document number ending in 175.

It may be because it was a single large document that got split into two pieces, I'm not sure.

Oh, you know what, that's not right. It's just the document number on the third page is buried underneath some of the handwriting on the document. If you look at the field number three, the very last row under diode, you can see the number 174 and work your way backward, you can see the rest of it is there.

MS. ARANGO: I see it.

MR. LAVINE: So it's document ending in number 174 and 175.

BY MR. LAVINE:

Q. And the question is, this is the same type of tumor dose record that we see for the same patient in Exhibits 38, 39, and 40, right?

A. Yes.

Q. Except this particular form has much

more information included on it, correct?
A. Yes.
Q. The other three exhibits don't have anything under daily instructions and comments, but there's multiple entries on this particular document for that column, right?
A. Yes.
Q. And each of the fields for which treatment was rendered to this patient, there's an entry for every single day for the diode, the dose, and the cum, right?
A. Yes.
Q. And that information is not on the forms that we see on Exhibit 38, 39, or 40, right?
A. On the advice of counsel, I assert the Fifth Amendment.
Q. If we continue on to the additional documents in Exhibit 41, none of these additional documents are created by you or any of your employees in the ordinary course of business in connection with rendering medical care to patients, are they?
A. On the advice of counsel, I assert the Fifth.

Q. These additional documents never exist unless you need to create them for the purpose of sending them to the Medicare program or some other third party payor, right?

A. On the advice of counsel, I assert the Fifth.

Q. And these documents that are dated -- the dates of service from October and November of 2011 are attached to a letter to Medicare dated May 23, 2013, right?

A. On the advice of counsel, I assert the fifth.

Q. So the altered version of the tumor dose records and all these additional documents were created by your billing employees at your direction over a year after the services were actually rendered to this patient, weren't they?

A. On the advice of counsel, I assert the Fifth.

Q. Actually, yeah, almost a year and a-half, wasn't it?

And the front page of this document, Exhibit 41, that's your signature, isn't it?

A. Yes.
Q. And in this letter you were signing off and saying right in the letter, that you're attesting that the medical records accurately reflect signatures/notations that I made in my capacity as medical director, D.O., when I treated, diagnosed the above listed Medicare beneficiary, it says that, right?
A. On the advice of counsel, I assert the Fifth.
Q. And you signed off on it, right?
MS. ARANGO: Object to form.
THE WITNESS: On the advice of counsel, I assert the Fifth.
BY MR. LAVINE:
Q. And that's a false statement, wasn't it?
A. On the advice of counsel, I assert the Fifth.
Q. The medical records you attached to this letter were not made when you treated the patient, they were made over a year after the fact, weren't they?
A. On the advice of counsel, I assert the Fifth.

Q. The letter you sent says also that you attest the information relating to the medical records you're attaching as true, accurate, and complete to best of my knowledge, and that you understand that any falsification, omission, or concealment of material facts may subject you to administrative, civil, or criminal liability, right?

A. On the advice of counsel, I assert the Fifth.

Q. And the statement that this information is true, accurate, and complete was false also, wasn't it?

A. I assert under counsel, my Fifth Amendment right.

Q. And that all of the documents you sent were falsified, weren't they?

A. On the advice of counsel, I assert the Fifth.

Q. And you omitted and concealed material facts for, among other reasons, not disclosing that you manufactured these documents more than a year after the services were rendered.

MS. ARANGO: Object to form.

THE WITNESS: On the advice of counsel, I assert the Fifth.

BY MR. LAVINE:

Q. You also omitted and concealed material facts by not disclosing that many of the dates of services covered by the attached medical records, you weren't in the office and for two full weeks you were on vacation.

A. On the advice of counsel, I assert the Fifth.

Q. You also falsified and omitted and concealed material facts by placing your signature on these documents in a way that would suggest that it was applied at the time and date contained on the document itself, rather than more than a year later, correct?

MS. ARANGO: Object to form.

THE WITNESS: On the advice of counsel, I assert the Fifth.

BY MR. LAVINE:

Q. Your intention in submitting these records to the Medicare program was to fool them into thinking that you created these medical records at the time you treated the

patient, wasn't it?
A. On the advice of counsel, I assert the Fifth.
Q. And you knew if you didn't send Medicare all these fake documents, you weren't going to get paid for these services, didn't you?
A. I assert my Fifth Amendment right.
Q. And you had a whole system set up with your billing employees so that they knew this was a standard package of materials they needed to pull together whenever necessary for submission to a third party payor, right?
MS. ARANGO: Object to form.
THE WITNESS: I assert my Fifth Amendment right.
BY MR. LAVINE:
Q. It's a routine part of your business, since at least 2008 going forward, to fabricate a full set of medical records similar to what we see in Exhibit 40.
A. I assert my Fifth Amendment right.
Q. You knew and directed the billing employees to use the resources of all the different signatures in Exhibit 18 for cut and

pasting your signature, right?

A. I assert my Fifth Amendment right.

Q. Or they would print out brand new versions of documents and leave it for you to sign so that then you can review it and hand it back to them, right?

A. I assert my Fifth Amendment right.

Q. And when you handed it back to them it was with the instruction that they could then send that in to the Medicare program or other third party payor that was asking for the information, right?

A. I assert my Fifth Amendment right.

(Government's Exhibit No. 42 was marked for identification, and retained by Counsel.)

MR. LAVINE: I'm going to mark was Exhibit 42 --

MS. ARANGO: What Bates number is that?

MR. LAVINE: Page number 2, 6207, it's another radiation therapy treatment sheet. On page two it says tumor dose record.

BY MR. LAVINE:

Q. And this document also relates to the same patient as the prior four exhibits, correct, sir?

So Exhibit 42 is the same patient that we see on Exhibits 38 through 41, right?

A. Yes.

Q. And it's a radiation treatment sheet that you recognize to be --

A. Yes.

Q. -- produced as part of your treatment to this patient, right?

A. Yes.

Q. And this is the way this form looked in the ordinary course of business at the time and dates indicated thereon, right?

A. I assert my Fifth Amendment right.

Q. If we compare the second page of Exhibit 42 to the third and fourth pages of Exhibit 41, we can see it covers -- they both cover the same dates of service, right?

A. Say that again, please.

Q. If we compare the exhibit we just marked, 42, the second page, to the third and fourth pages of Exhibit 41, which is the one with the letter on the front --

A. Oh, I see.
Q. -- we can see that they cover the same dates of service, right?
A. Yes.
Q. It's for the same fields of the treatment, you see Field 1, left anterior chest, for example.
A. Is there a question, I'm sorry.
Q. Well, yeah, the question was, they cover the same patients, same dates of service, and the same treatment fields, for example, Field Number 1 on both documents is the left anterior chest, isn't it?
A. I assert my Fifth Amendment right.
Q. And the other fields match as well, correct?
A. I assert my Fifth Amendment right.
Q. And so the very same medical record that has the falsified version with all this additional information put in by your billing personnel, as we can see in Exhibit 41 is in there unchanged as we can see on Exhibit 42, right?
A. I assert my Fifth Amendment right.
Q. So your own medical record has the

original unaltered version of the document and the fraudulent version that you sent to the Medicare program, doesn't it?

A. I assert my Fifth Amendment right.

Q. And this is just one example of many that occurred whenever you needed to send a signature attestation letter, similar to what we see on the first page of Exhibit 41, to Medicare program.

MS. ARANGO: Object to form.

THE WITNESS: I assert my Fifth Amendment right.

BY MR. LAVINE:

Q. This was a normal course of business for you, every time information of this sort needed to be sent to the Medicare program, you would direct your billing employees to put together a package like this of false information, wouldn't you?

MS. ARANGO: Object to form.

THE WITNESS: I assert my Fifth Amendment right.

(Government's Exhibit Nos. 43, 44, and 45 were marked for identification, and retained by Counsel.)

MR. LAVINE: Let me give you 43.

MS. ARANGO: This is 43?

MR. LAVINE: Yes, and to be sure, that's ending in 392.

MS. ARANGO: Yes.

And the next one you just handed me is 44, and that's Bates Number 430.

MR. LAVINE: Right.

BY MR. LAVINE:

Q. So I just marked three new exhibits, three letters, Exhibit 43 is dated April 8, 2012 --

MS. ARANGO: While he reads, please, can I --

MR. LAVINE: -- ending in document 392.

MS. ARANGO: While he reads these, I'm just going to take a quick bathroom break.

MR. LAVINE: Okay. I won't ask him any questions.

Marked as Exhibit 44, a one-page letter titled "affidavit" dated May 19, 2008, document ending in 430.

And then the third document, Exhibit

45, it's two pages, on the letterhead of Gary Marder dated March 15, 2005, ending in document number 229.

Dr. Marder, when your had a chance to look at those and your counsel returns, I'll just ask you some questions.

(Thereupon, a recess was taken.)

MR. LAVINE: Back on the record.

BY MR. LAVINE:

Q. So first I wanted to just ask you about Exhibit 43. Is that your signature on there?

A. Yes.

Q. You stated in this letter to the Medicare program that you're a tertiary skin care cancer center, didn't you?

A. Yes.

Q. That's not true, though, is it?

A. What constitutes a tertiary to you?

Q. I'm asking you the question, you can answer it.

A. I believe that we are a tertiary skin cancer center, we're the only ones that can do radiation therapy, reconstructive surgery, as well as deal with regular and medical

dermatology in one office.

Q. But the majority of your patients come in as a result of your advertising, don't they?

A. Not at all. I only started advertising a year and a-half. I never advertised before that.

Q. First time you advertised was a year and a-half ago?

A. The first time I advertised on a billboard was a year and a-half ago. Yes, I never advertised on a billboard before.

Q. But you've done other advertising.

A. On television.

Q. Well, let's look at the next paragraph, you see patients that other doctors cannot treat because the tumors are too large, and what other doctors would consider inoperable, that's a false statement, isn't it?

A. Why would you say such a thing?

I get doctors referring me patients. I even had medical directors from some of the other insurance carriers personally call me up and send patients to me.

Q. Tell me the name of a patient --
A. I can't remember.
Q. -- that had a tumor that the other doctor considered inoperable that was then referred to you?
A. Well, I have a patient who actually paid cash for her radiation therapy and it's on our website. She had gone to five different doctors, including ocular plastic surgery and she came to me and had the radiation therapy.
Q. And what's her name?
A. I don't even remember her name. She's on our website. I don't remember her.
Q. And her other physicians considered the tumor to be inoperable?
A. No, they were going to cut out her eyelids. They were going to disfigure her.
Q. So they had treatment but they didn't --
A. They had treatment --
Q. -- like the way they would do the treatment?
A. Correct.
Q. Any other patients you can think of?

A. I have a man right now, we just finished treating him, they were going to do a penectomy on him, Mount Sinai Hospital, Miami Beach. We radiated his penis, he had squamous cell on his penis. They were going to cut off his penis. He came crying to me telling me he'd rather be dead. We radiated him, he's a hundred percent better.

Q. What is his name?

A. Alfred Siminary(phonetic).

Q. Any other patients that you claim other doctors considered inoperable?

A. I don't have their names. We see patients every day.

Now, that is operable, they were going to cut off his penis. We saved him.

Q. What's the name of the physician that was going to do that?

A. He's one of chiefs of urology at Mount Sinai Medical Center.

Q. What's his name?

A. I don't remember. The patient came to me. The doctor didn't refer him. The patient came to me, so I don't have an answer for you.

Q. What's the time frame for that?
A. We just treated him in -- I think it was February or March of this past year.
Q. As we sit here now, any other patients you can think of?
A. Mark, I can't, there are so many people. I mean, I have people come in -- if you downloaded our computers, you saw the pictures on our computers of people with huge tumors. I have people who would come in in wheelchairs, literally on -- just on the highway, on US1, and they would come in there with huge, fungating tumor, and he literally came in in his wheelchair. It was an electric wheelchair, we treated with radiation therapy, he plugged his chair in so he can make his way back up to his trailer home off of US1. I don't remember his name but his photo is actually on our website. You can look at that. Just go to Marderdermatology.com, it's there.
Q. Did any of these patients that you're describing come to you because the prior physician contacted you?
A. No, patients came to me. I mean, I

have patients where other doctors refer me and I never charge a consult, by the way. I always charge a regular fee, 99245, 99244, 99243. I have never charged for a consult, even if a patient is referred to me by the physician.

I mean, I had woman just -- I had a woman -- I can't remember. Monday, she has breast cancer right now, 30-year-old woman, referred to me by an OBG doctor. She has MRSA. I didn't charge for a consult, I mean, I'm just saying.

MS. ARANGO: Okay. Listen to the question.

THE WITNESS: Okay, we're off of question, I'm sorry.

MR. LAVINE: And I move to strike the last answer as nonresponsive.

BY MR. LAVINE:

Q. So again, I just want to know if you can give me a name of any physician that contacted you directly to refer a patient to you.

A. I don't have their names.

One of them was the medical director

for Quality Health Plans and they went out of business, but he was the medical director of Quality Health Plans. He referred patients to me from Vero Beach, huge, fungating tumor that no other doctor wanted to handle and he asked me to see.

Q. But you don't know the name of the patient or the doctor?

A. I don't remember, I just don't.

Q. Let's move on to Exhibit 44, this was also a letter that you sent to the Medicare program and that is your signature at the bottom, right?

A. Yes.

Q. And in this letter, you represented in 2008 that your patients wait for four hours between each radiation treatment session, right?

A. Uh-huh.

Q. And that's a false statement?

A. In 2008 that's what we did.

Q. But you didn't fill out any documentation that actually shows that, did you?

A. I didn't -- on advise of counsel, I

assert my Fifth.

Q. If you look at the tumor dose records, we're going to see that there's no entry for the second time of the treatment, right?

A. It may not.

Q. Let's look quickly at Exhibit 45, it's a two-page letter. This is also a letter from you to the Medicare program signed by you, correct?

A. Yes.

Q. In the last paragraph of the first page when you say, "All radiation therapy was performed by myself," you didn't actually mean you personally operated the machine, did you?

A. I used to do everything.

Q. How many years ago was that?

A. Up until I had my first PA.

Q. And when did you hire your first PA?

A. I don't recall.

Q. And you can't narrow down that time frame as all?

A. I'm sorry, I can't.

Q. Who was your first PA that you hired?

A. Makisha(phonetic).

Q. What is Makisha's last name?
A. Kurd.
Q. On the second page, last sentence of the first paragraph, it says, "If no photo is present, it is because the patient refused to have their photo taken," right?
A. Uh-huh.
Q. That's false also, because there was typically no photos, because it wasn't your practice to take photographs.
A. I will assert the Fifth.
MR. LAVINE: All right. Let's take a quick break.
(Thereupon, a recess was taken.)
MR. LAVINE: Let's go back on the record.
MS. ARANGO: Just for the record, Jack Goldberger is no longer on the line.
BY MR. LAVINE:
Q. Okay. I just wanted to take another look at Exhibit 41, it's the one with the May 2013 letter on top, it's 20 or 30 pages.
If you go to the second to the last document in that package, which ends in Document Number 204, you see to the left what

looks to be a rubber stamp signature line for Farhad Kader --

MS. ARANGO: Object to form.

BY MR. LAVINE:

Q. -- with initials on top of that. Do you see where it says Farhad Kader?

A. Yes.

Q. He was a physicist that you hired to assist with services at the clinic, correct?

A. I assert my Fifth Amendment right.

Q. Okay. You actually hired Mr. Kader only to calibrate your radiation equipment, right?

A. I assert my Fifth Amendment right.

Q. You had him do an annual calibration report on each machine, but he didn't assist in any patient care, did he?

A. I assert my Fifth Amendment right.

Q. And he didn't know you were putting his name on these documents, did he?

A. I assert my Fifth Amendment right.

Q. And where we see the signature over the name of Farhad Kader, were those put there by him or were they cut and pasted by your employees or did somebody forge that signature

at your office?

A. I assert my Fifth Amendment right.

Q. In general, Mr. Kader was rarely at the clinic, was he?

A. I assert my Fifth Amendment right.

Q. In connection with your relationship with Dr. Kendall, since 2008, you only were physically present at the offices of Kendall Medical Laboratory two times, right?

A. No.

Q. Well, how many times you were there?

A. I don't remember, more than two.

Q. More than two but you don't know how many more?

A. I don't remember. More than two.

Q. On the occasions in which you were physically present at Kendall Medical Laboratory, however, it wasn't so you could perform any pathology services, right?

A. Under counsel advice, I assert my Fifth Amendment right.

Q. The only reason you went there was to meet with Dr. Kendall to discuss business arrangements but not to provide any kind of pathology services.

A. On the advice of counsel, I assert my Fifth Amendment right.

Q. And did Dr. Kendall ever physically visit either of the locations of ADSCC?

A. Under legal counsel, I assert my Fifth Amendment.

Q. Dr. Kendall, though, never was present at the offices or either of the clinic locations of ADSCC because you needed him there as your employee, was he?

A. Under legal counsel advice, I assert my Fifth Amendment.

Q. He didn't have alleged duties that required his presence in the clinic.

A. Under legal advice of counsel, I assert my Fifth Amendment.

Q. When did you first hire Mr. Kader to work as a physicist?

A. I do not remember the year. I do not remember.

Q. You didn't have a written agreement with him?

A. I did not.

Q. You paid him $10,000 a year for his services?

A. No, no, I paid more.
Q. You paid him more than that?
A. (Witness shakes head.)
Q. And what documentation would there be of those payments?
A. On legal advice, I assert my Fifth Amendment right.
MR. LAVINE: Jackie, I think it's a problem to hear testimony that he paid more and then not be able to follow up on that, so.
MS. ARANGO: You can object.
MR. LAVINE: Well, I think it's going to open the door to a waiver on that subject matter. I can't have you asserting there were other payments and then he shut down when I ask a follow-up question about it.
MS. ARANGO: All right. You can answer that one question, how much did you pay Farhad?
THE WITNESS: $20,000.
BY MR. LAVINE:
Q. Annually?
A. (Witness shakes head.)

MS. ARANGO: You have to verbalize it.

THE WITNESS: Yes.

BY MR. LAVINE:

Q. Since when?

A. I assert my Fifth Amendment right.

Q. But you never issued any 1099 to show the payments you made to Mr. Kader?

A. I assert my Fifth Amendment right.

MR. LAVINE: Okay.

We're done for today. Thanks.

MS. ARANGO: All right.

(Thereupon, the deposition was concluded at 2:16 p.m.)

CERTIFICATE

STATE OF FLORIDA:
: SS.
COUNTY OF BROWARD:

I, SONNIA MARTINEZ, COURT REPORTER AND NOTARY PUBLIC, IN AND FOR THE STATE OF FLORIDA AT LARGE, DO HEREBY CERTIFY THAT GARY MARDER, D.O., WAS BY ME FIRST DULY SWORN TO TESTIFY THE WHOLE TRUTH; THAT I WAS AUTHORIZED TO AND DID REPORT SAID DEPOSITION IN STENOTYPE; THAT A FOREGOING PAGES, NUMBERED FROM 1 TO 128, INCLUSIVE, ARE A TRUE AND CORRECT TRANSCRIPT OF MY SHORTHAND NOTES OF SAID DEPOSITION.

I FURTHER CERTIFY THAT SAID DEPOSITION WAS TAKEN AT THE TIME AND PLACE HEREINABOVE SET FORTH AND THAT THE TAKING OF SAID DEPOSITION WAS COMMENCED AND COMPLETED AS HEREINABOVE SET OUT.

I FURTHER CERTIFY THAT I AM NOT AN ATTORNEY OR COUNSEL OF ANY OF THE PARTIES, NOR AM I A RELATIVE OR EMPLOYEE OF ANY ATTORNEY OR COUNSEL OF ANY PARTY CONNECTED WITH THE ACTION, NOR AM I FINANCIALLY INTERESTED IN THE ACTION.

THE FOREGOING CERTIFICATION OF THIS TRANSCRIPT DOES NOT APPLY TO ANY REPRODUCTION OF THE SAME BY ANY MEANS UNLESS UNDER THE DIRECT CONTROL AND/OR DIRECTION OF THE CERTIFYING REPORTER.

DATED IN MIRAMAR, BROWARD COUNTY, FLORIDA, THIS 16th DAY OF SEPTEMBER, 2015.

SONNIA MARTINEZ, NOTARY PUBLIC
STATE OF FLORIDA, AT LARGE.

CERTIFICATE

THE STATE OF FLORIDA,
COUNTY OF BROWARD.

I hereby certify that I have read the foregoing deposition by me given, and that the statements contained herein are true and correct to the best of my knowledge and belief, with the exception of any corrections or notations made on the errata sheet, if one was executed.

Dated this _____ day of ___, 2015.

_____
(Deponent's name)

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV-MOORE/TORRES

UNITED STATES OF AMERICA; and the STATE OF FLORIDA, ex rel. THEODORE A. SCHIFF, M.D.,

Plaintiffs.

v.

GARY L. MARDER, D.O.; ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC.,

Defendants.
_____/

DEFENDANTS' INITIAL DISCLOSURES

Defendants Gary L. Marder, D.O. and Allergy, Dermatology & Skin Cancer Center, Inc. ("ADSCC") make the following initial disclosures pursuant to Fed.R.Civ.P.26(a). Defendants reserve the right to amend and/or supplement these disclosures as information becomes available through discovery or further investigation.

1. Names and, if known, addresses and telephone numbers of individuals likely to have discoverable information supporting the Defendants' claims:

Witness	Discoverable Information	Contact
Gary Marder, D.O. Defendant	ADSCC's patient care services which are the subject of the complaint, as well as equipment used and operation of ADSCC's clinical laboratory.	Counsel: Jacqueline Arango One S.E. Third Avenue Suite 2500 Miami, Florida 33131 (305) 374-5600
Robert Kendall, M.D. Defendant	ADSCC's clinical laboratory services and operations.	Counsel: Jared Dwyer 333 S.E. Second Avenue

Witness	Discoverable Information	Contact
		Suite 4400 Miami, Florida 33131 (305) 579-0500
Megan Bock, P.A. Defendant	Physician's Assistant employed by ADSCC. Has knowledge of patient care services she provided.	Counsel: Bruce Reinhart 505 S. Flagler Drive Suite 300 West Palm Beach, Florida 33401 (561) 472-2970
Martin Burke, P.A.	Physician's Assistant formerly employed by ADSCC. Has knowledge of patient care services he provided.	Counsel: Stuart Kaplan
Elizabeth Modica	ADSCC's office manager since 2005. Has knowledge of ADSCC's operations and personnel.	Counsel: Jacqueline Arango One S.E. Third Avenue Miami, Florida 33131 (305) 374-5600
Irwin Condes	ADSCC's current billing person. Has knowledge of billing and coding since employment began.	Counsel: Jacqueline Arango One S.E. Third Avenue Miami, Florida 33131 (305) 374-5600
Dr. Farhad Kader	Physicist employed by Marder to calibrate medical equipment used by ADSCC.	Counsel: Jacqueline Arango One S.E. Third Avenue Miami, Florida 33131 (305) 374-5600
Patti	Dr. Kendall's office manager.	Counsel: Jared Dwyer 333 S.E. Second Avenue Suite 4400 Miami, Florida 33131 (305) 579-0500
Christopher Nuland, Esq.	Health care attorney who prepared Dr. Kendall's employment agreement and provided regulatory advice to Dr. Marder.	1000 Riverside Avenue Jacksonville, Florida 32204 (904) 355-1555
Laci Holmes, R.N.	First Coast Service Options employee who authored letter releasing Marder from prepayment review.	First Coast Service Options Medicare Part B P.O. Box 44288 Jacksonville, Florida 32231-4288
Lori Peters Safeguard Services	ZPIC Investigation Manager who oversaw file review of ADSCC's records.	Safeguard Services 3450 Lakeside Drive, Suite 201 Miramar, Florida 33027
Idalia De La Paz Safeguard Services	Investigator who performed site visit of Marder's office and visited patients.	Safeguard Services 3450 Lakeside Drive, Suite 201 Miramar, Florida 33027

Witness	Discoverable Information	Contact
Victoria Ellis Safeguard Services	Investigator who performed site visit of Marder's office and visited patients.	Safeguard Services 3450 Lakeside Drive Suite 201 Miramar, Florida 33027
Rebecca Mansfield	Executive Director of AOCD (accrediting body).	AOCD P.O. Box 7525 Kirksville, MO 63501-7525
Anne S. Bowers, MT	AHCA employee who conducted site visit of ADSCC for laboratory license.	AHCA – HQA 400 W. Robinson Street Suite S-309 Orlando, Florida 32801
Bobbie Bock	AHCA employee who conducted site visit of ADSCC for laboratory license.	AHCA – HQA 400 W. Robinson Street Suite S-309 Orlando, Florida 32801
Joyce Amarquale	AHCA employee who conducted the site visit of ADSCC for laboratory license.	AHCA – HQA 400 W. Robinson Street Suite S-309 Orlando, Florida 32801
Sam Field	Criminal defense attorney who represented Dr. Marder in Medicaid investigation.	440 S. Andrews Avenue Fort Lauderdale, Florida 33301 (954) 358-5577
Sheri Stewart	Conducted prepayment review of ADSCC's claims (First Coast Service Options).	First Coast Service Options Medicare Part B P.O. Box 44288 Jacksonville, Florida 32231-4288
Fred Polsky, M.D.	Medical Director at First Coast Service Options who discussed radiation therapy with Dr. Marder during prepayment review.	First Coast Service Options 512 Riverside Avenue 19th Tower Jacksonville, Florida 32202 (904) ?

2. A description of documents, by category, in the possession, custody or control of the Defendants that may be used to support its claims:

ADSCC has maintained copies of all medical, clinical laboratory, billing and employment records for the dates of service at issue in the government's complaint.

3. Insurance Agreement:

Not applicable.

DEMAND BY JURY TRIAL

Defendants demand a jury trial in this case.

Respectfully submitted,

Akerman LLP
Attorneys for Defendants
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By: /S/ Jacqueline Arango
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Florida Bar No. 664162

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on February 16, 2015, a true and correct copy of the foregoing was furnished by electronic filing to the following:

Mark A. Lavine
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Attorney for Dr. Robert I. Kendall & Kendall Medical Laboratory, Inc.

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Attorney for Megan Bock

By: /S/ Jacqueline Arango
Jacqueline Arango

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV- MOORE/TORRES

UNITED STATES OF AMERICA; and the
STATE OF FLORIDA, *ex rel.*
THEODORE A. SCHIFF, M.D.

Plaintiffs,
v.

GARY L. MARDER, D.O.;
ALLERGY, DERMATOLOGY & SKIN
CANCER CENTER, INC., a Florida corporation
ROBERT I. KENDALL, M.D., and
KENDALL MEDICAL LABORATORY, INC.,
a Florida corporation,

Defendants.
_____/

UNITED STATES' DISCLOSURES UNDER FED. R. CIV. P. 26(a)(1)

In compliance with Federal Rule of Civil Procedure 26(a)(1), the United States hereby provides its initial disclosures. The United States makes these disclosures based upon the information currently available to its component agencies that have been involved in the investigation of the allegations contained in its complaint, including the United States Department of Justice and the United States Department of Health and Human Services, but notes that its investigation of this matter is continuing and may result in the discovery of additional information in the future. The United States reserves the right to supplement these disclosures as discovery proceeds, as required by the Federal Rules of Civil Procedure.

These disclosures are made without waiving the United States' rights at any subsequent time to object based upon evidentiary bases such as competency, privilege, relevance, materiality, hearsay, or other established grounds to the use of such information or documents.

A. Individuals Likely to Have Discoverable Knowledge that the United States May Use to Support Its Claims

Pursuant to Fed. R. Civ. P. 26(a)(1)(A)(i), the United States discloses on Exhibit A attached to and made a part of these disclosures the name and, if known, identifying and/or contact information of each individual, aside from experts, who is likely to have discoverable information that the United States may use to support its claims (unless solely for impeachment), as well as the subject matter of that information.[1] The United States reserves its right to supplement this disclosure of individuals as discovery proceeds or new information becomes available. In particular, the United States may also rely upon testimony from other current or former Allergy, Dermatology & Skin Cancer Center, Inc. ("ADSCC") or Kendall Medical Laboratory, Inc. ("KML") employees (e.g., physician assistants, billing personnel, nurses, etc.). The United States will supplement these disclosures when it has identified additional individuals, who it may use to support its claims. The United States also reserves the right to rely upon the testimony of any witnesses listed by Defendant on its Rule 26(a)(1) disclosures.

This initial disclosure is not intended to disclose the identity of any expert witness (or supporting documents or information) that the United States may use in this case. The United States will make disclosures regarding expert witnesses, if any, in compliance with the Federal Rules of Civil Procedure and the Court's Scheduling Order.

B. Documents, Electronically Stored Information, and Tangible Things that the United States May Use to Support Its Claims

Pursuant to Fed. R. Civ. P. 26(a)(1)(A)(ii), the United States provides on Exhibit B,

[1] In order to protect the privacy of individuals being identified in these disclosures (other than the Relators), the United States has redacted the names and contact information of the individuals identified in Exhibit A for purposes of filing. Unredacted copies of Exhibit A are being provided to counsel for defendants and counsel for Relators contemporaneously with the filing of this disclosure.

attached hereto and made a part of these disclosures, a description, by category and location, of all documents, electronically stored information (ESI), and tangible things that it has in its possession, custody, or control that may be used to support its claims. The non-privileged documents and data identified on Exhibit B will be made available to Defendant at a mutually agreeable time for review and copying or copies will be provided upon request. To the extent that documents and ESI identified on Exhibit B are in the custody of Defendant and are not sufficiently identified (e.g., by Bates number or otherwise) to enable Defendant to locate such information, upon request the United States will provide further identifying information. The United States reserves its right to supplement the categories of documents and data listed on Exhibit B as discovery proceeds or new information becomes available. The United States does not, by disclosing its possession of these documents, waive its rights to assert any privileges or other protections in response to a request for their production.

C. **Computation of Categories of Damages**

The United States' damages in this case will be derived from the claims that the defendants submitted or caused to be submitted to Medicare and TRICARE from January 1, 2008 until the present for (1) oncological radiation therapy and related services that were not rendered, were rendered in violation of applicable rules and guidelines, or were medically unnecessary, unreasonable, unskilled, or otherwise not subject to reimbursement by Medicare or TRICARE and for (2) pathology services procured in violation of the Stark Act, 42 U.S.C. § 1395nn (the "Stark Act") and the Anti-Kickback Statute, 42 U.S.C. § 1320a-7b(b) (the "AKS") for which payment was made by Medicare.

The United States will determine the amount of damages it has sustained by (1) direct examination of the evidence as compared to the submitted claims (e.g. claims submitted during periods of international travel by defendant Marder, claims for pathology services

billed by defendant Marder for services rendered by KML, etc.) and (2) by extrapolating the results of a review of a statistically valid random sample of claims that Defendant submitted or caused to be submitted to Medicare and TRICARE. Pursuant to the provisions of the False Claims Act, 31 U.S.C. § 3729, the amount of damages sustained is trebled. In addition, the United States will seek statutory penalties of between $5,500 and $11,000 for each instance in which Defendant submitted or caused to be submitted a false claim to the United States.

1. Medicare Damages

With respect to any claims tainted by violations of the Stark Act or the AKS, for which relief is sought in Second, Fourth and Fifth Counts, the measure of damages is the full amount paid on the claim. *United States ex rel. Freedman v. Suarez-Hoyos*, 2012 U.S. Dist. LEXIS 135230 (M.D. Fla. Sept. 21, 2012); *United States v. Rogan*, 517 F.3d 449, 453 (7th Cir. 2008). At this point, based on the allegations that substantially all of the claims for pathology services were tainted by violations of the Stark Act or the AKS, the United States estimates that that single damages for Medicare from January 2, 2008 through September 15, 2014 are equal to $2,770,434.12 which when trebled equals damages in the amount of $8,311,302.36 sought jointly against all four defendants. In addition, approximately 15,273 individual claims were submitted in connection with those services thereby mandating penalties of between $84,001,500.00 and $168,003,000.00.

With respect to claims found to false as alleged in the First and Third Counts, the measure of damages will fall into two categories. In cases where no payment at all would have been made on the claim, e.g. unsupervised radiation, the measure of damages is the full amount paid on the claim. In cases where payment may have been allowed at a lesser level, e.g. properly supervised radiation billed falsely using CPT Code 77402 instead of CPT Code 77401, the measure of damages is the difference between what the government paid and the

value of what it received. *United States ex rel. Baklid-Kunz v. Halifax Hospital Medical Center*, 2014 WL 2968251 (M.D. Fla. July 1, 2014); *United States v. Aerodex, Inc.*, 469 F.2d 1003, 1011 (5th Cir.1972).

The damages for the administration of radiation billed using CPT Codes 77401, 77402, 77407 and 77412 will fall into both categories. For the radiation services which were unsupervised, no payment at all would have been made and the entire amount represents damages. The United States is hampered in estimating these damages because Dr. Marder and ADSCC failed to indicate whether services were rendered in the Port St. Lucie office or the Okeechobee office. The location affects any estimate of damages because Dr. Marder was in each office for differing amounts of time. In general, he was in the Port St. Lucie office only two days each week and was in the Okeechobee office just once every two weeks. In addition, there are at least 250 days of international travel during which Dr. Marder could not have supervised claims which cannot be factored in at this time. However, if it is assumed that 70 percent of the radiation payments were associated with Port St. Lucie and the remainder with Okeechobee, the United States estimates that the damages will amount to approximately 80 percent of the amount paid for the radiation codes due to the failure to supervise.

In addition, there are damages associated with using false CPT codes. Those damages will be the difference between what was paid for claims billed using CPT Codes 77402, 77407 and 77412 and what would have been paid had they been billed using CPT Code 77401. The United States estimates that the difference will amount to approximately 80 percent of the amounts paid for those three codes. Initially, a total of $4,788,281.44 was paid for CPT Codes 77402, 77407 and 77412. That amount will first be reduced by 80 percent based on the failure to supervise and the balance will be reduced by an additional 80 percent

based on the use of the wrong codes. In total, the United States' preliminary estimate of the damages associated with the four radiation codes is in excess of 85 percent of the $6,125,861.34 paid.

The damages for other unsupervised services rendered by non-physician providers but billed as if rendered by Dr. Marder will be the difference between the 100 percent payment that was made and the 85 percent payment that would have been made if billed properly. This category does not include damages for any services that would not have been paid at all if not properly supervised as is the case, for example, with the radiation services. At this time, it is estimated that these damages have been suffered with respect to the biopsies (CPT Codes 11100, 11101, 67810 and 69100), destruction of lesions (CPT Codes 11301-11313, 17000-111 and 67850) , radiation management services (CPT Codes 77427, 77261 ,77280, 77300, 77332 and 77336) and Evaluation and Management codes (CPT Codes 99202-215). It is estimated that these damages may exceed $725,000.

There are also additional damages associated with the radiation management codes (including but not limited to CPT Codes 77427, 77261 ,77280, 77300, 77332 and 77336) due to multiple issues, including false quantities, services not rendered and lack of supervision. Additional discovery is required in order to more precisely calculate these damages, but they are estimated to be between $700,000 and $1.9 million or more.

In total, the United States' preliminary estimate of single damages is between $10.5 million and $11.7 million. After trebling, the United States damages may be between $31.5 million and $35.1 million. In addition, the number of false claim upon which penalties will be based may exceed 100,000. However, discovery in this case may demonstrate that the damages and penalties are even higher than currently estimated, and the United States reserves all rights to seek damages and penalties beyond those estimated at this time.

Alternatively, the United States will seek damages under its common law causes of action of unjust enrichment, payment by mistake, and conversion. Damages for these causes of action consist of single damages from the direct examination of the evidence and the statistically valid random sample of claims submitted by Defendant. The damages in these two counts will be based upon the conduct alleged in the First through Fifth Counts and are only sought against Dr. Marder and ADSCC.

The United States will not be in a position to compute a more precise amount for each category of damages until it obtains more detailed information regarding the underlying evidence and receives and reviews the patient records for the statistically valid random sample of claims submitted by Defendant.

2. TRICARE Damages

The calculation of damages suffered by the TRICARE program will mirror the approach described above as to Medicare. At this time, it is estimated that the total TRICARE damages may exceed $124,000.

D. Insurance Agreements

Not applicable.

E. Reservations

This initial disclosure is based upon information reasonably known to the undersigned counsel for the United States at the present time. The United States reserves the right to amend or supplement this disclosure to the extent required by Fed. R. Civ. P. 26(e)(1). This disclosure is made without prejudice to the United States' right to name new individuals as well as to identify and produce additional documents. The United States anticipates that additional witnesses and documents, the relevance of which is not now appreciated, may come to light

after this disclosure, during the course of discovery. Accordingly, the United States specifically reserves the right to supplement this disclosure to include any inadvertently omitted documents, categories of documents, individuals, or claims of privilege, as well as any persons or documents that the United States determines at a later date are likely to provide information in support of the United States' case.

Dated: February 17, 2015

Respectfully submitted,

WIFREDO A. FERRER
UNITED STATES ATTORNEY

By: ____/s Mark Lavine_____
MARK A. LAVINE
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Mark.Lavine@usdoj.gov
Attorneys for United States of America

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was electronically filed with the Clerk of the Court using CM/ECF on the 17th day of February, 2015, except that Exhibit B was redacted to remove the names of individuals. I also certify that the foregoing document is being served this day on all counsel of record via transmission of Notices of Electronic Filing generated by CM/ECF, with a copy containing an unredacted version of Exhibit B transmitted directly by the undersigned via email.

By:___/s Mark Lavine_____
MARK A. LAVINE

American Osteopathic Board of Dermatology	Corporate Representative	1316 Country Club Drive Kirksville, MO 63501	(660) 349-9666	information regarding Dr. Marder professional qualifications and membership
American Osteopathic Association	Corporate Representative	142 E. Ontario St. Chicago, IL 60611-2864	(312) 202-8000	information regarding Dr. Marder professional qualifications and membership
American Osteopathic College of Dermatology	Corporate Representative	2902 North Baltimore Street Kirksville, Missouri 63501	(660) 665-2184	information regarding Dr. Marder professional qualifications and membership
Des Moines University Osteopathic Medical Center	Corporate Representative	3200 Grand Ave Des Moines, IA 50312	(515) 271-1400	information regarding Dr. Marder professional qualifications and membership
Nova Southeastern University College of Osteopathic Medicine	Corporate Representative	3301 College Avenue Fort Lauderdale-Davie Florida 33314-7796	800-541-6682	information regarding Dr. Marder professional qualifications and membership
Dermatologic Radiotherapy Society, Inc.	Corporate Representative	Great Neck, NY	unknown	information regarding Dr. Marder professional qualifications and membership
International Society of Dermatologic Surgery	Corporate Representative	Seeheimer Str. 3 64297 Darmstadt – Germany	+49-6151-951 8892	information regarding Dr. Marder professional qualifications and membership
	Program Safeguard Communication Group	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32215	904-791-8781	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	unknown	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32216	904-791-8781	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Contractor Medical Director	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32217	904-791-8781	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Director, Medical Policy	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32218	904-791-8781	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Director , Medicare Program Integrity	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32219	904-791-8760	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	FCSO Medical Review	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32220	904-791-8761	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder

	Manager, Provider Outreach and Education	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32221	904-791-8762	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	informal reviewer	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32222	904-791-8763	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	unknown	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32223	904-791-8764	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Provider Relations Representative	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32224	904-791-8765	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Medical Review Analyst	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32225	904-791-8766	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	informal reviewer	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32226	904-791-8767	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Medical Review and Education	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32227	904-791-8781	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Medical Review, Part B	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32228	904-791-8782	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	FCSO employee	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32229	904-791-8768	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Contractor Medical Director	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32230	904-791-8769	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Medical Review Analyst	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32231	904-791-8770	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Medical Review Analyst; Utilization Audit;	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32232	904-791-8771	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	FCSO Medical Review	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32233	904-791-8772	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder

	Project Consultant	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32234	904-791-8773	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	FCSO Medical Review	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32235	904-791-8773	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Supervisor, FCSO Part B Debt Recovery	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32236	904-791-8774	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Manager, Medical Review Part B, Program Integrity	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32237	904-791-8775	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Medical Review	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32238	904-791-8776	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Peer Review Analyst; Medical Review, Part B;	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32239	904-791-8777	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	FCSO Part B Debt Recovery	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32240	904-791-8778	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Informal reviewer	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32241	904-791-8779	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Manager, Medicare Fraud Branch	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32242	904-791-8780	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	FCSO Part B Debt Recovery	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32243	904-791-8781	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
	Registered Nurse	First Coast Service Options, Inc. 532 Riverside Avenue Jacksonville, FL 32244	904-791-8781	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies, and audits conducted of Dr. Marder
FLORIDA AGENCY FOR HEALTHCARE ADMINISTRATION	Agency of the State of Florida	2727 Mahan Drive Tallahassee, FL 32308	unknown	information regarding investigation resulting in Dr. Marder agreeing to pay back eighty-eight thousand ($88,000) dollars, to BCBSF
	Program Administrator	2727 Mahan Drive Tallahassee, FL 32308	unknown	information regarding evidence collected during the course of the State of Florida Investigation

Medicaid Program Integrity	Agency of the State of Florida	2727 Mahan Drive Tallahassee, FL 32308	(850) 412-4600	information regarding evidence collected during the course of the State of Florida Investigation
	Radiation Oncologist , Associate Clinical Professor, University of Miami			information regarding review of medical records of ADSCC Medicaid patients in connection with audit
	Office of the Attorney General of FL, MFCU	1515 N, Flagler Drive West Palm Beach, FL 33401	(561) 837-5000	information regarding evidence collected during the course of the State of Florida Investigation
	unknown	1516 N, Flagler Drive West Palm Beach, FL 33401	unknown	information regarding evidence collected during the course of the State of Florida Investigation
	Regional Chief, Office of the Attorney General of FL, MFCU	1517 N, Flagler Drive West Palm Beach, FL 33401	unknown	information regarding evidence collected during the course of the State of Florida Investigation
	Assistant Attorney General	1518 N, Flagler Drive West Palm Beach, FL 33401	(561) 837-5000	information regarding evidence collected during the course of the State of Florida Investigation
	Office of the Attorney General, State of FL, MFCU	1519 N, Flagler Drive West Palm Beach, FL 33401	(561) 837-5000	information regarding evidence collected during the course of the State of Florida Investigation
	Office of the Attorney General, State of FL, MFCU	1520 N, Flagler Drive West Palm Beach, FL 33401	(561) 837-5000	information regarding evidence collected during the course of the State of Florida Investigation
	Law Enforcement Investigator	1521 N, Flagler Drive West Palm Beach, FL 33401	(561) 837-5000	information regarding evidence collected during the course of the State of Florida Investigation
	Law Enforcement Lieutenant	1522 N, Flagler Drive West Palm Beach, FL 33401	(561) 837-5000	information regarding evidence collected during the course of the State of Florida Investigation
Office of the Attorney General of FL, MFCU	Agency of the State of Florida	1523 N, Flagler Drive West Palm Beach, FL 33401	(561) 837-5000	information regarding evidence collected during the course of the State of Florida Investigation
	Registered Nursing Consultant Office of Inspector General Medicaid Program Integrity	Agency for Health Care Administration AHCA 2727 Mahan Drive Mail Stop #6 Bldg. 2 Tallahassee, FL 32308	unknown	information regarding evidence collected during the course of the State of Florida Investigation
Agency for Health Care Administration	FL State Agency	Agency for Health Care Administration AHCA 2727 Mahan Drive Mail Stop #6 Bldg. 2 Tallahassee, FL 32309	unknown	information regarding evidence collected during the course of the State of Florida Investigation

	Chief, Medicaid Program Integrity	Agency for Health Care Administration AHCA 2727 Mahan Drive Mail Stop #6 Bldg. 2 Tallahassee, FL 32310	unknown	information regarding evidence collected during the course of the State of Florida Investigation
	Office of the Attorney General, State of FL, MFCU	Agency for Health Care Administration AHCA 2727 Mahan Drive Mail Stop #6 Bldg. 2 Tallahassee, FL 32311	unknown	information regarding evidence collected during the course of the State of Florida Investigation
	Office of the Attorney General, State of FL, MFCU	Agency for Health Care Administration AHCA 2727 Mahan Drive Mail Stop #6 Bldg. 2 Tallahassee, FL 32312	unknown	information regarding evidence collected during the course of the State of Florida Investigation
	Medicaid Fraud Control Unit	Agency for Health Care Administration AHCA 2727 Mahan Drive Mail Stop #6 Bldg. 2 Tallahassee, FL 32313	unknown	information regarding evidence collected during the course of the State of Florida Investigation
	Government Analyst	Agency for Health Care Administration AHCA 2727 Mahan Drive Mail Stop #6 Bldg. 2 Tallahassee, FL 32314	unknown	information regarding preparation of investigative reports
	Agency Clerk, Agency for Health Care Administration	Agency for Health Care Administration AHCA 2727 Mahan Drive Mail Stop #6 Bldg. 2 Tallahassee, FL 32315	unknown	information regarding evidence collected during the course of the State of Florida Investigation
	Consultant, Health Practitioner Services Bureau of Medicaid Services	Bureau of Medicaid Services Bldg. #3 MS #20 Tallahassee, FL 32308	(850) 412-4230	information regarding evidence collected during the course of the State of Florida Investigation
	Paralegal Specialist	General Counsel's Office 2727 Mahan Drive Tallahassee, FL 32308	(850) 921-0070	information regarding evidence collected during the course of the State of Florida Investigation
	Medicaid	Medicaid Contract Management 2562 Executive Center Circle E Montgomery Bldg. Tallahassee, FL 32301	(850) 412-3465	information regarding termination of Marder Medicaid number
	Registered Nurse Consultant	Medicaid Program Integrity	(850) 412-4600	information regarding Medicaid Fraud Control Unit Referral to AHCA.
	AHCA Administrator	Office of Inspector General Medicaid Program Integrity 2727 Mahan Drive Tallahassee, FL 32308	unknown	information regarding evidence collected during the course of the State of Florida Investigation
Coracle Medical Billing and Coding, LLC.	Corporate Representative	PO Box 682 Skokie, IL 60076-0682.	unknown	information regarding review of medical records of ADSCC Medicaid patients in connection with audit
	CDC Managing Consultant, Coracle Medical Billing & Coding, LLC.,	PO Box 682 Skokie, IL 60076-0682.	(847) 965-8552	information regarding review of medical records of ADSCC Medicaid patients in connection with audit

	Supervisor	Special Investigative Unit, (SIU) Blue Cross Blue Shield of Florida, (BCBSF) 4800 Deerwood Campus Parkway, Bldg. DCC4-1	unknown	information regarding investigation resulting in Dr. Marder agreeing to pay back eighty-eight thousand ($88,000) dollars, to BCBSF
	Investigator	Special Investigative Unit, (SIU) Blue Cross Blue Shield of Florida, (BCBSF) 4800 Deerwood Campus Parkway, Bldg. DCC4-1	unknown	information regarding investigation resulting in Dr. Marder agreeing to pay back eighty-eight thousand ($88,000) dollars, to BCBSF
	Investigator	Special Investigative Unit, (SIU) Blue Cross Blue Shield of Florida, (BCBSF) 4800 Deerwood Campus Parkway, Bldg. DCC4-1	unknown	information regarding investigation resulting in Dr. Marder agreeing to pay back eighty-eight thousand ($88,000) dollars to BCBSF
	Former Assistant Attorney General	Texas	unknown	information regarding evidence collected during the course of the State of Florida Investigation
	unknown	unknown	unknown	information regarding Gallagher letter to Florida regarding referral to Department of Health
	unknown	unknown	unknown	information regarding Gallagher letter to Florida regarding referral to Department of Health
	Health Services & Facilities Consultant	Agency for Health Care Administration Laboratory Unit, Mail Stop 32 2727 Mahan Drive Tallahassee, FL 32308	(850) 412-4380	information regarding evidence collected during the course of the State of Florida Investigation
	Program Administrator Laboratory Licensure Unit Phone	Agency for Health Care Administration Laboratory Unit, Mail Stop 32 2727 Mahan Drive Tallahassee, FL 32309	(850) 412-4380	information regarding evidence collected during the course of the State of Florida Investigation
	Government Operations Consultant	Agency for Health Care Administration Laboratory Unit, Mail Stop 32 2727 Mahan Drive Tallahassee, FL 32310	(850) 412-4376	information regarding Dr. Marder CLIA applications
	MT(ASCP) Health Services & Facilities Consultant	Agency for Health Care Administration Laboratory Unit, Mail Stop 32 2727 Mahan Drive Tallahassee, FL 32311	(850) 412-4380	information regarding Dr. Marder CLIA applications
	Program Administrator, Laboratory Licensure Unit	Agency for Health Care Administration Laboratory Unit, Mail Stop 32 2727 Mahan Drive Tallahassee, FL 32312	(850) 412-4380	information regarding Dr. Marder CLIA applications
	Manager Lab Licensure Unit, Agency for Health Care Administration	Agency for Health Care Administration Laboratory Unit, Mail Stop 32 2727 Mahan Drive Tallahassee, FL 32313	(850) 412-4380	information regarding Dr. Marder CLIA applications
	Health Services & Facilities Consultant	Agency for Health Care Administration Laboratory Unit, Mail Stop 32 2727 Mahan Drive Tallahassee, FL 32314	(850) 412-4380	information regarding Dr. Marder CLIA applications

	Field Office Manager	AHCA, 400 West Robinson St. Orlando, FL	(407) 420-2502	information regarding Dr. Marder CLIA applications
	Mother of Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
	Guardian to Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
	Mother of Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider

	Medicaid Recipient	Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient	Nature and method of care rendered to Medicaid recipient, including location and provider
	Niece of Medicaid Recipient	Nature and method of care rendered to Medicaid recipient, including location and provider
	Mother of Medicaid Recipient	Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient	Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient	Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient	Nature and method of care rendered to Medicaid recipient, including location and provider
	Mother of Medicaid Recipient	Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient	Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient	Nature and method of care rendered to Medicaid recipient, including location and provider
	Mother of Medicaid Recipient	Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient	Nature and method of care rendered to Medicaid recipient, including location and provider
	Mother of Medicaid Recipient	Nature and method of care rendered to Medicaid recipient, including location and provider

	Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
	Medicaid Recipient			Nature and method of care rendered to Medicaid recipient, including location and provider
Kendall, Robert Ira	Defendant and OWNER OF KENDALL LABORATORIES		unknown	information regarding the operations of KML and the services rendered by Dr. Kendall and his staff, , and information regarding the financial and business relationships between the Defendants.
Kendall Medical Laboratory	Defendant	2500 South Douglas Road, #A Coral Gables, FL 33134	(305) 442-0800	corporate representative knowledge
	Ex-Spouse of Defendant Kendall		unknown	information regarding the operations of Kendall Medical Laboratory and the manner in which Kendall Lab conducted business with clients
All current and former employees of Dr. Kendall and KML	various	various	unknown	information regarding the operations of KML and the services rendered by Dr. Kendall and his staff
All patients of Dr. Kendall and KML	various	various	unknown	information regarding the operations of KML and the services rendered by Dr. Kendall and his staff
	Pathologist	Kendall Medical Laboratory	unknown	information regarding the operations of KML and the services rendered by Dr. Kendall and his staff
	PAC		(910) 295-5567	the manner in which Kendall Lab conducted business with clients
	Medical Doctor/KML client		unknown	the manner in which Kendall Lab conducted business with clients
Adult & Pediatric Dermatology	KML client	715 W. Boynton Beach Blvd., # C BOYNTON BEACH, FL 33426	unknown	the manner in which Kendall Lab conducted business with clients
Dermatology Associates of Lebanon	KML Client	845 Norman Drive Lebanon, PA 17042	unknown	the manner in which Kendall Lab conducted business with clients
	Brigham and Women's Hospital Boston, MA 02115 KML client	unknown	(617) 732-5500	information regarding the submission of claims by Dr. Marder, including the CPT codes

	KML client	unknown	unknown	the manner in which Kendall Lab conducted business with clients
	Medicare Beneficiary			contacted HHS regarding complaint on 11/5/2012
	Medicare Beneficiary			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder
	Medicare Beneficiary			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder
	Medicare Beneficiary			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder
	Medicare Beneficiary			information regarding incorrect claim billed by KML
	Counsel to Gary Marder	1000 Riverside Ave Ste 115 Jacksonville, Florida 32204	unknown	information regarding State of Florida policies regarding licensing for administering radiation and Marder CLIA applications and appeals
	Marder Dermatology & Skin Cancer Center	Marder Dermatology & Skin Cancer Center 9580 S. Federal Highway Port St. Lucie, FL 34952	(772) 335-1500	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Physician Assistant, ADSCC		unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Former ADSCC employee		unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	EX-BILLER at ADSCC		unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, and the submission of claims for services
	EX-BILLER at ADSCC			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, and the submission of claims for services
	NURSE PRACTITIONER			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures

	Medical Assistant			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Medical Assistant			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Physician Assistant, ADSCC			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Radiation Therapist			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Physician Assistant, ADSCC			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Possible Front Desk Manager @ Allergy			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Physician Assistant, ADSCC			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Physician Assistant, ADSCC			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
Allergy Dermatology & Skin Care Center, Inc.	Defendant	9580 South Federal Highway, Suite 19 Port St. Lucie, FL 34952	(772) 335-1500	corporate representative knowledge
	Office Manager, Marder Dermatology & Skin Cancer Center			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Laboratory Technician			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Counsel to Gary Marder			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Physician Assistant, ADSCC			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures

	Relative of Marder			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Daughter of Defendant Marder			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Spouse or Marder			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
Marder, D.O. , Gary Lee	Defendant			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, information regarding the financial and business relationships between the Defendants and including physician supervision practices and procedures
	Son of Marder			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Son of Marder			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Daughter of Defendant Marder			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Daughter of Defendant Marder			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	ADSCC Biller	Port St. Lucie, FL	unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, and the submission of claims for services
	unknown	Port St. Lucie, FL	unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Nurse	Port St. Lucie, FL	unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Relative of Marder	Port St. Lucie, FL	unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures

	Former ADSCC Employee	Port St. Lucie, FL	unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Medical Biller Marder Dermatology	Port St. Lucie, FL	unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder
	Physician Assistant, ADSCC			information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	former employee of Dr. Marder	unknown		information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Physicist, ADSCC	unknown	unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	ADSCC Biller	unknown	unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Physicist, ADSCC	unknown	unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
	Former Employee for Dr. Marder	unknown	unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
All current and former employees of Dr. Marder and ADSCC	various	unknown	unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
All patients of Dr. Marder and ADSCC	various	unknown	unknown	information regarding the operations of ADSCC and medical treatment rendered by Dr. Marder, including physician supervision practices and procedures
All witnesses listed by the defendants	various	unknown	unknown	information regarding the operations of KML and the services rendered by Dr. Kendall and his staff, and the operations of ADSCC and medical treatment rendered by Dr. Marder
	Director of Special Investigative Unit,	Universal Healthcare, Inc., 100 Central Avenue, Suite #200 St. Petersburg, FL 33701	(727) 329-4746	information regarding the submission of claims by Dr. Marder, including the CPT codes
	Special Investigative Unit,	Universal Healthcare, Inc., 100 Central Avenue, Suite #200 St. Petersburg, FL 33701	(866) 690-4842	information regarding the submission of claims by Dr. Marder, including the CPT codes

	Humana, Investigator, Special Investigative Unit	1100 Employer's Blvd. Green Bay, WI 54344	(920) 343-1593	information regarding the submission of claims by Dr. Marder, including the CPT codes
	Humana, Manager of Special Investigative Unit	1100 Employer's Blvd. Green Bay, WI 54344	(920) 343-1593	information regarding the submission of claims by Dr. Marder, including the CPT codes
	Humana, Director of Special Investigative Unit	1100 Employer's Blvd. Green Bay, WI 54344	(920) 343-1593	information regarding the submission of claims by Dr. Marder, including the CPT codes
	Aetna, Inc., Manager, Special Investigative Unit	151 Farmington Avenue RWA 4, Hartford, CN,	(860) 975-9719	information regarding the submission of claims by Dr. Marder, including the CPT codes
	Aetna, Inc., Director of Special Investigative Unit	151 Farmington Avenue, RWA 4 Hartford, CN,	(860) 975-9719	information regarding the submission of claims by Dr. Marder, including the CPT codes
Sunshine Healthcare Solutions, Inc.	unknown	465 Minutemen Causeway, Suite 455 Cocoa Beach, FL 32931	(866) 389-7601	information regarding the submission of claims by Dr. Marder, including the CPT codes
	Blue Cross Blue Shield of Florida, Fraud Investigator Special Investigative Unit, (SIU)	4800 Deerwood Campus Parkway Jacksonville, FL 32246,	(904) 905-6029	information regarding the submission of claims by Dr. Marder, including the CPT codes
	UMR, (United Medical Resources), Supervisor Special Investigative Unit	Post Office Box 30541 Salt Lake City, UT 84130-0541	(608) 783-8762	information regarding the submission of claims by Dr. Marder, including the CPT codes
	employee of Relator	600 Village Square Crossing, #101 Palm Beach Gardens, FL 33410		
Water's Edge Dermatology	Relator	600 Village Square Crossing, #101 Palm Beach Gardens, FL 33410	(772) 335-3550	corporate representative knowledge
Schiff, Theodore Andrew	Relator	600 Village Square Crossing, #101 Palm Beach Gardens, FL 33410	unknown	information regarding filing of the case and treatment of former patients of ADSCC and Dr. Marder
	investigator	James D. Goldman & Associates 1825 Main Street Weston, FL 33326		information regarding Dr. Marder office hours
	investigator	James D. Goldman 1825 Main Street Weston, FL 33326	(772) 335-3550	information regarding Dr. Marder office hours

	employee of Relator	c/o Lewis Bergman Practice Administrator 600 Village Square Crossing, #101 Palm Beach Gardens, FL 33410	(772) 335-3550	information regarding former patients of ADSCC and related medical records
	employee of Relator	c/o Lewis Bergman Practice Administrator 600 Village Square Crossing, #101 Palm Beach Gardens, FL 33410	(772) 335-3550	information regarding former patients of ADSCC and related medical records
	employee of Relator	c/o Lewis Bergman Practice Administrator 600 Village Square Crossing, #101 Palm Beach Gardens, FL 33410	(772) 335-3550	information regarding former patients of ADSCC and related medical records
	employee of Relator	c/o Lewis Bergman Practice Administrator 600 Village Square Crossing, #101 Palm Beach Gardens, FL 33410	(772) 335-3550	information regarding former patients of ADSCC and related medical records
	employee of Relator	c/o Lewis Bergman Practice Administrator 600 Village Square Crossing, #101 Palm Beach Gardens, FL 33410	(772) 335-3550	information regarding former patients of ADSCC and related medical records
	employee of Relator	c/o Lewis Bergman Practice Administrator 600 Village Square Crossing, #101 Palm Beach Gardens, FL 33410	(772) 335-3550	information regarding former patients of ADSCC and related medical records
	Medical Doctor			information regarding review of medical records of ADSCC Medicare patients in connection with appeals hearing
	Federal Bureau of Investigation	c/o Mark Lavine United States Attorney's Office 500 South Australian Blvd. West Palm Beach, FL 33401	(561) 209-1043	information regarding Dr. Marder's travel documents from Immigration and Custom Enforcement, (ICE)
	Radiation Therapist at Different Facility	9184 SE Hawks Nest Court Hobe Sound, FL 33455	(561) 797-5191	information regarding complaint to HHS on10/11/2012
CMS Representative	Corporate Representative	c/o Mark Lavine United States Attorney's Office 500 South Australian Blvd. West Palm Beach, FL 33401	(561) 209-1043	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies
TRICARE Representative	Corporate Representative	c/o Mark Lavine United States Attorney's Office 500 South Australian Blvd. West Palm Beach, FL 33402	(561) 209-1043	information regarding applicable TRICARE rules, regulations, and policies, billing and coding policies
Expert Witnesses	unknown at this time	c/o Mark Lavine United States Attorney's Office 500 South Australian Blvd. West Palm Beach, FL 33403	(561) 209-1043	unknown at this time
Rebuttal Witnesses	unknown at this time	c/o Mark Lavine United States Attorney's Office 500 South Australian Blvd. West Palm Beach, FL 33404	(561) 209-1043	unknown at this time

	Acting Director, Division of Practitioner Services, CMS	c/o Mark Lavine United States Attorney's Office 500 South Australian Blvd. West Palm Beach, FL 33405	(561) 209-1043	information regarding applicable Medicare rules, regulations, and policies, billing and coding policies
Blue Cross Blue Shield of Florida	Corporate Representative	532 Riverside Avenue Jacksonville, FL 32223	unknown	information regarding investigation resulting in Dr. Marder agreeing to pay back eighty-eight thousand ($88,000) dollars to BCBSF

Number	Category	Location
1	Documents provided by Relator to the United States	United States Attorney's Office for the Southern District of Florida, West Palm Beach, FL
2	Documents defining and governing Medicare reimbursement for radiation oncology, services of non-physician providers, dermatology, pathology, Stark and Anti-Kickback	United States Attorney's Office for the Southern District of Florida, West Palm Beach, FL Centers for Medicare and Medicaid Service, Baltimore, Maryland
3	Documents defining and governing TRICARE reimbursement for radiation oncology, services of non-physician providers, dermatology, pathology, Stark and Anti-Kickback	United States Attorney's Office for the Southern District of Florida, West Palm Beach, FL TRICARE Management Activity, Aurora, Colorado
4	Claims data for services billed to Medicare by Defendants.	United States Attorney's Office for the Southern District of Florida, West Palm Beach, FL First Coast Services Options, Inc., Jacksonville, Florida
5	Claims data for services billed to TRICARE by Defendants.	United States Attorney's Office for the Southern District of Florida, West Palm Beach, FL TRICARE Management Activity, Aurora, Colorado
6	Documents created in the course of audits of the defendants performed by First Coast Services Options, Inc.,	United States Attorney's Office for the Southern District of Florida, West Palm Beach, FL First Coast Services Options, Inc., Jacksonville, Florida
7	Documents created in the course of audits or investigations of the defendants performed by the State of Florida	United States Attorney's Office for the Southern District of Florida, West Palm Beach, FL Office of the Attorney General, State of FL, MFCU
8	Photographs of ADSCC	United States Attorney's Office for the Southern District of Florida, West Palm Beach, FL
9	Documents created in the course of processing the defendants' applications to enroll or participate in Medicare	United States Attorney's Office for the Southern District of Florida, West Palm Beach, FL First Coast Services Options, Inc., Jacksonville, Florida
10	Documents created in the course of processing the defendants' applications to enroll or participate in TRICARE	United States Attorney's Office for the Southern District of Florida, West Palm Beach, FL TRICARE Management Activity, Aurora, Colorado
11	Documents reflecting travel by Dr. Marder	United States Department of State
12	Video reflecting office hours of Dr. Marder	United States Attorney's Office for the Southern District of Florida, West Palm Beach, FL
13	Documents which may have been secured in the course of any criminal investigation but which cannot be shared or made available for use in the civil case at this time	unknown/privileged

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV- MOORE/TORRES

UNITED STATES OF AMERICA; and the
STATE OF FLORIDA, *ex rel.*
THEODORE A. SCHIFF, M.D.

Plaintiffs,
v.

GARY L. MARDER, D.O.;
ALLERGY, DERMATOLOGY & SKIN
CANCER CENTER, INC., a Florida corporation
ROBERT I. KENDALL, M.D., and
KENDALL MEDICAL LABORATORY, INC.,
a Florida corporation, and
MEGAN BOCK, PA.

Defendants.
_____/

RELATOR'S DISCLOSURES UNDER FED. R. CIV. P. 26(a)(1)

In compliance with Federal Rule of Civil Procedure 26(a)(1), Theodore A. Schiff ('Relator") hereby provides its initial disclosures. By this reference, Realtor hereby incorporates each and every one of the disclosures filed by the United States Government in its disclosures filed under Federal Rule of Civil Procedure 26(a)(1) ("ECM__")(the "United States Initial Disclosure"), including but not limited to any and all amendments, supplements and modifications thereto, all as if fully set forth herein. Relator reserves the right to supplement these disclosures as discovery proceeds, as required by the Federal Rules of Civil Procedure.

These disclosures are made without waiving Relator's rights at any subsequent time to object based upon evidentiary bases such as competency, privilege, relevance, materiality, hearsay, or other established grounds to the use of such information or documents.

A. Individuals Likely to Have Discoverable Knowledge that the Relator May Use to Support Its Claims

Pursuant to Fed. R. Civ. P. 26(a)(1)(A)(i), the Relator incorporates by reference the list

of individuals attached as Exhibit A to the United States Initial Disclosure including but not limited to each name and, if known, identifying and/or contact information of each individual, aside from experts, who is likely to have discoverable information that Relator may use to support its claims (unless solely for impeachment), as well as the subject matter of that information.[1]

Relator reserves its right to supplement this disclosure of individuals as discovery proceeds or new information becomes available. In particular, Relator may also rely upon testimony from other current or former Allergy, Dermatology & Skin Cancer Center, Inc. ("ADSCC") or Kendall Medical Laboratory, Inc. ("KML") employees (e.g., physician assistants, billing personnel, nurses, etc.). Relator will supplement these disclosures when it has identified additional individuals, who it may use to support its claims. Relator also reserves the right to rely upon the testimony of any witnesses listed by any Defendants on their respective Rule 26(a)(1) disclosures.

B. Documents, Electronically Stored Information, and Tangible Things that Relator May Use to Support Its Claims

Pursuant to Fed. R. Civ. P. 26(a)(1)(A)(ii), the Relator incorporates by reference the documents attached as Exhibit B to the United States Initial Disclosure including but not limited to all descriptions therein contained, by category and location, of all documents, electronically stored information (ESI), and tangible things that the United States and/or Relator have in their possession, custody, or control that may be used to support Relator's claims. The non-privileged documents and data identified on Exhibit B to the United States Initial Disclosure will be made available to Defendant at a mutually agreeable time for review and copying or copies will be provided upon request. To the extent that documents and ESI

[1] In order to protect the privacy of individuals being identified in Exhibit A to the United States Initial Disclosure (other than the Relator), the names and contact information of the individuals identified in such Exhibit A have been redacted. Unredacted copies of Exhibit A were provided to counsel for defendants by the United States contemporaneously with the filing of the United States Initial Disclosure.

identified on Exhibit B to the United States Initial Disclosure are in the custody of Defendant and are not sufficiently identified (e.g., by Bates number or otherwise) to enable Defendant to locate such information, upon request Relator will provide further identifying information. Relator reserves its right to supplement the categories of documents and data listed on United States Initial Disclosure Exhibit B as discovery proceeds or new information becomes available. Relator does not waive its rights to assert any privileges or other protections in response to a request for the production of any documents herein referenced.

C. **Computation of Categories of Damages**

Relator incorporates by reference the calculation of damages as described in the United States Initial Disclosure paragraph C.

Relator will not be in a position to compute a more precise amount for each category of damages until it obtains more detailed information regarding the underlying evidence and receives and reviews the patient records for the statistically valid random sample of claims submitted by the Defendants.

D. Insurance Agreements

Not applicable.

Dated: February 17, 2015

Respectfully submitted,

KLITZMAN LAW GROUP, PLLC
A Florida professional limited liability company

By: /s/ Lawrence S. Klitzman
LAWRENCE S. KLITZMAN, ESQUIRE
Fla. Bar No. 312878
1391 Sawgrass Corporate Parkway
Sunrise, Florida 33323
Tel. (954)-384-4421
Fax: (954)-389-3579
lsk@klitzlaw.com
A*ttorneys for Relator*

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on February 17th, 2015, a true and correct copy of the foregoing was furnished by electronic filing to the following:

Daniel R. Miller
Berger & Montague, P.C.
1622 Locust Street
Philadelphia, PA 19103
dmiller@bm.net
Attorney for Relator

Mark A. Lavine
Assistant United States Attorney
500 S. Australian Avenue, Suite 400
West Palm Beach, Florida 33401
Mark.lavine@usdoj.gov
Attorney for United States of America

June C. Acton
United States Attorney's Office
99 NE 4 Street
Miami, FL 33132
Email: june.acton@usdoj.gov
Attorney for United States of America

Bruce Reinhart
505 S. Flagler Drive, Suite 300
West Palm Beach, Florida 33401
breinhart@mcdonaldhopkins.com
Attorney for Megan Bock

Jared E. Dwyer
333 Avenue of the Americas, Suite 4400
Miami, Florida 33131
dwyerje@gtlaw.com
Attorney for Dr. Robert I. Kendall & Kendall Medical Laboratory, Inc.

Jacqueline Arango
One SE Third Avenue, Suite 2500
Miami, Florida 33131
Jacqueline.arango@akerman.com
Attorney for Gary Marder, D.O. & Allergy, Dermatology & Skin Cancer Center, Inc.

By: /s/ Lawrence S. Klitzman
Lawrence S. Klitzman

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No. 13-24503-CIV-MOORE
14-61423-CIV-MOORE

UNITED STATES OF AMERICA; and the STATE OF FLORIDA, et rel., THEODORE A. SCHIFF, M.D.,

Plaintiffs,

vs.

GARY L. MARDER, D.O., ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation,

Defendants.
----------/

99 Northeast 4th Avenue
Third Floor
Miami, Florida 33132
Friday, September 11, 2015
10:15 a.m. - 1:15 p.m.

Deposition of Robert I. Kendall, M.D.

Taken before Sonnia Martinez, Notary Public in and for the State of Florida at Large, pursuant to Notice of Taking Deposition filed in the above cause.

- - - - - - -

APPEARANCES:

ON BEHALF OF THE UNITED STATES OF AMERICA:

U.S. Attorney's Office
500 South Australian Avenue
Suite 400
West Palm Beach, Florida 33401
By: Mark Lavine,
Assistant U.S. Attorney

ON BEHALF OF THE RELATOR:

Lawrence S. Klitzman, P.A.
Sawgrass Commerce Center
1391 Sawgrass Corporate Parkway
Sunrise, Florida 33323
By: Lawrence Klitzman, Esquire

ON BEHALF OF GARY MARDER, D.O. and ALLERGY DERMATOLOGY & SKIN CANCER CENTER, INC.:

Akerman, LLP
One Southeast Third Avenue
Suite 2500
Miami, Florida 33131-1714
By: Jacqueline Arango, Esquire
Via telephone

ON BEHALF OF KENDALL MEDICAL LABORATORY, INC., and ROBERT I. KENDALL, M.D.:

Greenberg Traurig, P.A.
333 Southeast 2nd Avenue
Miami, Florida 33131
By: Jed Dwyer, Esquire

Also present:

Special Agent Jennifer Klein,
United States Department of Defense, DCIS
Suzette Bohmer,
Office of Personnel Management
Office of Inspector General

- - - - - - -

I N D E X

Witness: Robert Kendall, M.D.

	Direct
By Mr. Lavine	4

E X H I B I T S

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Thereupon:

Robert I. Kendall, M.D.

was called as a witness by the United States of America, and after being first duly sworn, was examined and testified under oath as follows:

DIRECT EXAMINATION

BY MR. LAVINE:

Q. Please state your name, for the record.

A. Robber I. Kendall, M.D.

Q. Thanks.

Have you ever been deposed before?

A. I don't think so. Not that I can remember.

Q. Just a few ground rules I'll walk through with you and hopefully it will help to go faster. One of the most important things is that you'll know what I'm going to say quite often before I finish my question, but the better we not talk at the same time, the easier it is for the court reporter to get a good record, and then the faster things go and I don't have to repeat the question and you repeat the answer. So, you know, the better

you can it --

A. Okay.

Q. -- wait until I'm done, the faster it will go.

The responses, of course, need to be verbal. Shaking your head can't be taken down by the court reporter or nodding. Uh-huhs or nu-huhs can't really be taken down in a transcript accurately, it's impossible to tell what they might mean, so --

A. Understood.

Q. -- yeses and nos.

A. Okay.

Q. If you don't understand any of my questions, just let me know and I'll try to rephrase it.

A. Sure.

Q. If you don't tell me you don't understand, I'll assume that you did.

A. Right.

Q. If you need to take a break at any point during the day, just let me know and we can take a break.

A. Okay.

Q. Is there any reason why you wouldn't

be able to understand my questions today?
A. No, I understand.
Q. Okay. You understand that in your deposition here, your statement is being taken under oath and under penalty of perjury?
A. Yes.
MR. LAVINE: Off the record.
(Thereupon, a recess was taken.)
MR. LAVINE: Back on the record.
BY MR. LAVINE:
Q. It's true, isn't it, that you're now and you've always been the hundred percent owner of Kendall Medical Laboratory?
A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.
Q. You've practiced medicine exclusively through Kendall Medical Laboratory since at least 2008, right?
A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.
Q. Okay. You are a pathologist, is that right?
A. Respectfully, and on the advice of

counsel, I assert my Fifth Amendment right to silence.

Q. And the medicine you practice is limited to pathology, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Kendall Medical Laboratory's only office is located in Coral Gables, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silent.

Q. Since 2008, you and Uzza Farooq were the only physicians who have provided services at Kendall Medical Laboratories?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And you're the only person who has ever controlled the operations of Kendall Medical Laboratories, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And you're the only person whose ever

made important business decisions on behalf of Kendall Medical Laboratories, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Including, for example, you were the only person who ever made the decision on which insurance would be accepted by Kendall Medical Laboratories?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You are the person who decided whether or not Kendall Medical Laboratories would participate in the Medicare program, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And over the years you've sent in various different applications to government entities, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You were the one who sent these in on behalf of yourself and on behalf of Kendall Medical Laboratories, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And, in general, you're the one who signed all of those documents, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. For example, you first applied to become a provider in the Medicare program back in 1988, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. I just marked a series of exhibits from Number 44 through 50. Let me just hand one of each to you and to your counsel, and I want to ask some questions about those.

(Government's Exhibits 44 through 50 were marked for identification and retained by counsel.)

MR. LAVINE: That's the bulk of the

new exhibits we'll mark today, I think.

MR. DWYER: Okay.

BY MR. LAVINE:

Q. I just want you to have a chance to look over what we just marked as Exhibits 44 through 50, and I'll ask you some questions about those.

While you're doing that, I'll just clarify for the record what each one of them is.

Exhibit 44 is a one-page document on the letterhead of Department of Health and Human Services, dated June 23, 1988, and the last three of the document number is 435.

MS. ARANGO: I'm sorry, what was the date of the letter?

MR. LAVINE: June 23, 1988.

BY MR. LAVINE:

Q. Exhibit 34 is a two-page document with a title Medicare Participating Physician and Supplier Agreement, the last three document numbers are 426 and 427. The signature on page two reflects the date of August 15, 1988.

Exhibit 46 is a two-page document,

same title as Exhibit 45, ends in document number 424 and 425, the signature, though, is dated September 14, 1988.

Exhibit 47 is a one-page document on the letterhead of Kendall Medical Laboratories, dated April 9, 1990. There's no document number appearing on this one.

Exhibit 48 is a one-page document on the letterhead of the Department of Health and Human Services, dated October 3, 1990. And this document number at the bottom has been sliced off and can't read it.

Exhibit 49 is a one-page on the letterhead of Kendall Medical Laboratory, dated January 25, 1991. Last three of the document numbers, 428.

And Exhibit 50 is a letter, three-pages, on the letterhead of First Coast Service Options, dated March 2, 2010. Documents numbers ending 441 through 443.

So Exhibit 44 pertains to an application that you submitted on behalf of Kendall Medical Laboratories to become certified under the Clinical Laboratory Improvement Act back in 1988, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And this letter was sent to Kendall Medical Laboratories to inform it that its services would now be covered under the Medicare program, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. In Exhibit 45 and 46 are both agreements that you signed to participate in the Medicare program, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. The second page of both, Exhibit 45 and 46, contain your signature, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And, in fact, back in 1988 Kendall Medical Laboratories did become a participating provider in the Medicare program, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And Kendall Medical Laboratories has continuously, since then, been a participating provider in the Medicare program, hasn't it?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Exhibit 47 is a copy of a letter that you signed and you sent to the Medicare program, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And Exhibit 48 is a letter from 1990 back to Kendall Medical Laboratories, again, confirming that you had been approved under Clinical Laboratory Improvement Act to continue having your services covered under the Medicare program, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And Medicare sent this letter back to

you back in 1990 because you, on behalf of Kendall Medical Labs, had submitted an application, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And Exhibit 49 is a copy of a letter that you, again, sent on behalf of Kendall Medical Laboratories to the Medicare program, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And then Exhibit 50 is a copy of a letter from the Medicare program back to you, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And this was sent to you on March 2, 2010, and you actually received it shortly thereafter, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And where this starts off by saying that they have received your enrollment application, that's a correct statement, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

MS. DWYER: I'm going object to form to that, Mark.

BY MR. LAVINE:

Q. It's a correct statement that in 2010 you submitted an enrollment application to the Medicare program, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So it's correct, that when we look at Exhibits 45 and 46, we see that, as a result of the application that you sent to Medicare -- I'm sorry, as a result of this agreement you signed and sent to the Medicare program, they assigned Kendall Medical Laboratories a provider number, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to

silence.

Q. And that provider number or identification code is L-8495, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. The approval that we see evidenced by Exhibit 44 and the agreements we see as Exhibits 45 and 46 were important to you and to the business of Kendall Medical Laboratories, weren't they?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. It's important, for example, to be approved under CLIA, as we see in Exhibit 44, because then the services rendered by Kendall Medical Laboratories would be covered by Medicare, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And it was important to get Exhibits

44 -- I'm sorry, Exhibits 45 and 46 submitted to the Medicare program and approved so that Kendall Medical Laboratories can directly submit claims to the Medicare program, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And all of this was important because to be an independent laboratory, it was always important to be able to submit claims and be paid by the Medicare program for your services?

MR. DWYER: Objection to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. Kendall Medical Laboratories was founded in 1988, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And that very same year that Kendall Medical Laboratories was founded, it secured approval under the Clinical Laboratory

Improvement Act and signed up to be a participating provider with the Medicare program, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And all of these exhibits that we're looking at here, Exhibits 44 through 50, connect -- are connected to the efforts you've made over the years to remain a participating provider with the Medicare program, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And we see a letter from Kendall Medical Laboratory that contains your signature, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. It's a letter from the Medicare program that's directed to you or to Kendall Medical Laboratories, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to

silence.

Q. The address that we see for Kendall Medical Laboratory in Exhibit 44 is 2500 Douglas Road, Coral Gables, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. That's the same address where Kendall Medical Laboratory is located at today, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So Exhibit 49 is a letter signed by you and it talks about percentage of tests that were referred to outside laboratories by Kendall Medical Laboratories, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You sent this letter to the Medicare program because you knew that there was a rule about the number of referrals that could be made and you wanted to comply with that rule so that you could continue to be a participant in the Medicare program, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And then Exhibit 49 is a letter you sent in about the referral percentage in 1991, and also Exhibit 47 is a letter regarding the same subject that you sent in 1990, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And as needed, you sent this type of information to the Medicare program so that you could continue to be a participant in that program, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You knew that if you didn't provide this type of information to the Medicare program, that you wouldn't be allowed to continue to participate in the program, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And if you couldn't participate in

the program, neither you or Kendall Medical Labs would get paid by the Medicare program, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And other laboratories and physicians wouldn't be able to use your services if you were not approved under CLIA, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So continuously, since 1988, you, on behalf of Kendall Medical Laboratories, have done everything necessary to comply with the Medicare rules so that you can continue to be an approved and participating Medicare provider, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. Since 1988 it was always important for Kendall Medical Laboratories to

participate in the Medicare program, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And since 1988 it's always been important for Kendall Medical Laboratories to have its CLIA certification so as to be -- so as to have its services covered by the Medicare program, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Over the years you also did other applications with the Medicare program, such as, for example, executing an electronic data interchange agreement, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And also, on a regular basis, you knew that the pertinent regulations require that Kendall Medical Laboratories had to submit an application for approval under the Clinical Laboratory Improvement Amendment, is that right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

MR. LAVINE: I just marked Exhibits 51 through 54.

(Thereupon, Exhibit 51 through 54 were marked for identification and retained by counsel.)

BY MR. LAVINE:

Q. And Exhibits 51, 53, and 54, all have the same title at the top, it's on the letterhead of AHCA, the Florida Agency for Health Care Administration, and they all say health care licensing application.

Exhibit 52 --

MR. DWYER: Mark, can we just have a second?

MR. LAVINE: Sure. I'm going to describe them for the record.

MR. DWYER: All right.

BY MR. LAVINE:

Q. Exhibit 52 is just four pages, it's titled Clinical Laboratory Improvement Amendments, Application for Certification.

And when you've had a chance to look

at these, I just want to ask you a couple of questions.

So these are all applications submitted by you on behalf of Kendall Medical Laboratories to secure CLIA certifications on an as-required basis, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Each of these was prepared with your approval, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Each of these was signed by you, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And you knew you had to send these in because it was important for Kendall Medical Laboratories to have its CLIA certification, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to

silence.

Q. So it was important for you and for Kendall Medical Laboratories to be aware that the applicable regulations require that these applications be submitted on a regular basis, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And it was important for Kendall Medical Laboratory to send these in in order to keep its CLIA certification, because without it you wouldn't be able to submit claims to the Medicare program, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And when you sent these forms in, you didn't send any false information, did you?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You knew that when you filled these out, they needed to be complete and truthful, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So for example, when you said anywhere in here that your hours of operations were Monday to Friday from 9 o'clock in the morning until 4 p.m., that was information you believe to be accurate, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And Kendall Medical Laboratories always operated in its own name during all of these years, didn't it?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. There was never any lease of the premises and facilities of Kendall Medical Labs, such that it operated in the name of some other person or entity during any of the time periods covered by these applications, was there?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to

silence.

Q. And that was true, since at least 2008 to the present, that Kendall Medical Laboratories never was leased to any other entity and operated on behalf of some other entity, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And nothing of that sort has ever been disclosed on any application that you ever prepared and submitted in connection with securing a certification with CLIA, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Over the years, Kendall Medical Laboratories, with your approval, after performing services, has submitted claims for reimbursement to various insurance companies, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. In general, you would submit the

claims to the insurance company that insured the person whose tissue specimen came into the laboratory, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So if the patient was insured by Medicare, you would submit the claim to the Medicare program, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Over the years Kendall Medical Laboratories, with your approval, has submitted claims to many federal employee group health plans, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And it's submitted claims for reimbursement to private insurance companies, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And it's submitted claims to the Medicaid program, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And it's submitted claims to other government programs, such as the TriCare program or the railroad retirement program, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And you understand in the industry it's common to refer to all of these entities together, both the public and private version, as third-party payors, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So when somebody says third-party payors, you know that it means any of these insurance-company-type entities, whether public or private, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to

silence.

Q. And Kendall Medical Laboratory has been in business continuously since 1988, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And it's even been at the exact same location for all those years, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Probably not too many local laboratories that are able to say that, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And during that entire time, Kendall Medical Laboratory was run by you?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Kendall Medical Laboratory has survived all those years under your direction, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And since 1988, you've been the one, on a day-to-day basis, to run and control the operations of Kendall Medical Laboratories, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You could consider yourself as someone who's knowledgeable about the operations of a pathology lab, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And having operated a pathology lab continuously since 1988 you understand the importance of the need to comply with applicable government regulations, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So as we've seen all these exhibits that we've marked today so far, you've

submitted many applications or sent in whatever letters were necessary to continue to remain a Medicare provider, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. One of the things -- one of the laws that you, of course, were aware of, as the operator of a laboratory since 1988, is a statute called the Stark Act, right?

MR. DWYER: Object to form.

BY MR. LAVINE: You still have to answer.

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You've been aware of the provisions of the Stark Act for many, many years, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You've understood for many years -- let me start again.

Since at least the year 2008, you've understood that the Stark Act prohibited a

physician from sending his own patients to an independent laboratory that he owns, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You knew that the Stark Act prohibited a physician from sending his own patients to a lab that he owned, because when that happened the doctors tended to order significantly more lab tests than they otherwise would have, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. You've always known that one of the key reasons behind the Stark Act was over utilization of laboratory services, right?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. You know that the general

understanding is that if doctors also own a laboratory, they make a profit when they bill for those tests, right?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. When a physician makes a profit on the labs, it gave him an incentive to order more laboratory tests, didn't it?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. As a physician who's owned an operated and independent laboratory on a daily basis since 1988, you've also understood that the Stark Act wasn't just limited to the labs that was owned by the doctor referring the patients, right, you knew that it was broader than that?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on

the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. For example, you knew that the Stark Act would also apply if the physician referring the patients had any financial relationship with the laboratory, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. For example, you knew that Kendall Medical Laboratories couldn't get new clients by sending them cash payments, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You knew that Kendall Medical Laboratory couldn't get new patients -- I'm sorry, new clients by sending the referring physician on expensive vacations, right?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. You knew that the Stark Act would prohibit Kendall Medical Labs from trying to get additional physicians to refer patients to it by providing free employees to those physicians, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You knew that the Stark Act prohibited all of that conduct, right?

MR. DWYER: Form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. You knew that the reason behind the prohibition of the Stark Act was that those types of financial inducements would create an incentive for that referring doctor to order unnecessary laboratory tests, right?

MR. DWYER: Form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. And so it was important for you, as the operator of a laboratory, to make sure that you complied with the Stark Act, right?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. The Stark Act is something that any owner and operator of a laboratory over the last twenty-plus years would absolutely have to have known about, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE,

Q. You knew that if you violated the Stark Act, that it would be just the same effect as if you lost your CLIA certification or your provider status, you wouldn't be able to bill Medicare, right?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth

Amendment right to silence.
BY MR. LAVINE:
Q. So as the operator of a laboratory since 1988, you needed to be aware of the Stark Act, just like you needed to be aware of the CLIA rules and the Medicare application and participation rules, right?
MR. DWYER: Object on form.
THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.
BY MR. LAVINE:
Q. And as the operator of a laboratory since 1988, you've also been aware about the prohibitions of the Anti-Kickback Statute, right?
MR. DWYER: Object to form.
THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.
BY MR. LAVINE:
Q. You've always known that you couldn't go out and get a new physician or customers of Kendall Medical Laboratories by paying kickbacks to them, right?

MS. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. You've also known, since at least 2008, that Medicare and Medicaid, TriCare, and federal employee programs for the employees that got health care as a fringe benefit, they're all publically funded health care programs, didn't you?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. When Kendall Medical Laboratories billed anything third-party payor for any of its services, it was done pursuant to your direction and approval, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. As the sole owner of Kendall Medical Laboratories since 1988, you were the only person who ever made the decision on how to bill for services that had been rendered by

Kendall Medical Laboratories, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And Kendall Medical Labs has always been what's known as a pathology lab, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. It's never done blood tests, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Because it's a path lab or a pathology lab, that means that it specializes in performing laboratory tests on tissue specimens, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And you've done hundreds of thousands of pathology tests on different tissue specimens over the years, haven't you?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to

silence.

Q. The standard way for a tissue specimen -- sorry, let me start over.

One of the common reasons for a tissue specimen to be sent to Kendall Medical Laboratory for a test is because it was removed during the course of a biopsy by a dermatologist, right?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. If a dermatologist removed a piece of skin during the course of a biopsy, it would need a pathology test to examine it, both visually and under a microscope to determine whether or not it was cancerous, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And that was one of the most common sources of business for Kendall Medical Laboratories, right?

A. Respectfully, and on the advice of

counsel, I assert my Fifth Amendment right to silence.

Q. And it's correct, isn't it, before you can look at a piece of tissue under a microscope, it requires special processing, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You've known since at least 2008 that Medicare breaks up pathology services into two components, correct, the technical component and the professional component?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. And since at least 2008, you've been aware that the technical component for pathology services encompasses the multiple steps with regard to the process of the sample from when it's first sent to the lab through to it being placed on a slide ready for exam by a microscope.

MR. DWYER: Object to form.
THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.
BY MR. LAVINE:
Q. Kendall Medical Laboratories has always had the ability to perform that technical component of a pathology test, right?
MR. DWYER: Object to form.
THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.
BY MR. LAVINE:
Q. So, for example, the specimen, when it came into Kendall Medical Laboratory, would be fixated and then encased in a block of wax and then after that maybe stained and then placed on a slide where it could be viewed under microscopy, correct?
MR. DWYER: Object to form.
THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.
BY MR. LAVINE:

Q. And all those types of services are what are you known as the technical component of the pathology test, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. You've also known, since at least 2008, that the work of the pathologist in viewing the slide under the microscope and then preparing a report is what is known as the professional component of the laboratory services?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. Again, as operator of a lab that's been participating in the Medicare program continuously since 1988, you've been aware of the different CPT codes and related modifiers that could be used to bill Medicare for laboratory services, right?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. So you knew that if you billed for pathology tests and added a modifier, you could submit a claim only for that technical component and not for the professional component?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And you knew that you could also submit a claim to the Medicare program through the use of a modifier and only be submitting a claim for the professional component of the services, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Or you could submit a claim to the Medicare program without the use of a modifier and be paid for both the technical component and the professional component, correct, you

knew that?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And when you submit a claim to the Medicare program, or any other insurance company for the technical component and the professional component of a laboratory service, it's commonly referred to as billing globally for that service, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. And that's something that you've been aware of since at least 2008, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And as an operator of an independent medical laboratory that's been continuously participating in the Medicare program since 1988, you're generally aware of the requirements to qualify for medical coverage

under the Medicare program, aren't you?
A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.
Q. And you've always known that, in general, patients that are age 65 or older will qualify for the Medicare program right?
MR. DWYER: Object to form.
THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.
BY MR. LAVINE:
Q. And you know that the largest majority of individuals over the age 65 in this country qualify for and sign up for the Medicare program, correct?
MR. DWYER: Object to form.
THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.
BY MR. LAVINE:
Q. Far more often than not, if you saw a patient 65 or older, they would be insured by the Medicare program, correct?
MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. And anybody whose operated a laboratory that's participated in Medicare continuously since 1988, would know that most of the patients that have been referred to him that were age 65 or older would be covered by the Medicare program?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. If you didn't know that most individuals in this country over the age 65 are going to be covered by the Medicare program, you wouldn't be able to effectively operate a laboratory?

MR. DWYER: What was the question, the air conditioner shut off?

BY MR. LAVINE:

Q. If you weren't aware that most patients in this country over the age 65 or

older were covered by the Medicare program, you wouldn't have the knowledge necessary to operate a laboratory, would you?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. At some point before 2008, you reached a business agreement with Dr. Gary Marder, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. When did you first meet Dr. Marder?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. How was it that you met him, what were the circumstances?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You knew when you reached this business agreement with Dr. Marder that he

worked out of two clinics, correct, one in Port St. Lucie and one in Okeechobee?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. And at the time you first reached an agreement with Dr. Marder, you knew that he didn't own any of the equipment necessary to perform the technical component of any laboratory tests, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. When you first entered into an agreement with Dr. Marder, you knew that he never had any of the equipment necessary to perform the technical component located at his clinic in Port St. Lucie or at his clinic in Okeechobee?

MR. DWYER: Object to form.

MS. ARANGO: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. And you knew that Dr. Marder never had any employees with the proper training to perform the technical component of any laboratory services in either Port St. Lucie or in Okeechobee?

MR. DWYER: Object to form.

MS. ARANGO: Same objection.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

MR. LAVINE: What's wrong with the form?

MR. DWYER: I believe your question is super vague. He could have people that work up there who could do technical, how -- you know, anybody, pretty much, can do technical.

MR. LAVINE: That doesn't make it vague.

MR. DWYER: Well --

MR. LAVINE: That means you might say

it's not a correct statement --

MS. ARANGO: I think technical component is vague.

MR. DWYER: Yeah.

MS. ARANGO: To perform technical components, I think that question is vague.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. Dr. Kendall, you know what I mean when I refer to the technical component of a laboratory test, don't you?

MR. DWYER: Mark, objection, that's not how you heal it. If there's an objection on form, you rephrase. You don't rephrase, we're all stuck.

MR. LAVINE: You're not -- yeah, that's what I'm doing. I'm clarifying that the witness understands what I mean by technical component because you're saying that it's vague. I'm asking the witness if he understands what I mean, because I believe that he does, but,

unfortunately, he can't answer.

MR. DWYER: Could he have somebody up there that could cut a slide, I mean, that question is so open.

MR. LAVINE: Yeah, that doesn't make it vague. That means, Dr. Kendall could say, I didn't know whether he did or not.

MR. DWYER: You're just reading a paragraph from the complaint, basically, and asking it as a question. Well, they're vague, they're open-ended, and when I object on form and you don't correct it, we're all stuck.

MR. LAVINE: Well, I can't correct it because you're telling me what's vague is you don't understand what the technical component of a laboratory is when I use that term and --

MR. DWYER: Read the question back.

MR. LAVINE: -- and I tried to ask Dr. Kendall if he understands what that is and ask him to explain what that is so we can have an agreement upon definition of it, and, of course, I can't get an answer. So I don't know what you expect me to do

to clarify it to your satisfaction.

MR. DWYER: I mean, you form questions that are not vague, that's the job. I mean, you know --

MR. LAVINE: If you say so, I don't understand how you expect me to address that kind of a vagueness if your witness won't answer a question and --

MR. DWYER: A lot of these questions are vague and open-ended and industry standards, general understanding, and those types of things. Those are problematic.

You can't -- even if he wasn't taking -- even if he was not exercising his constitutional right, I would object.

MR. LAVINE: Right, and then I could say to the deponent, ask him what his understanding of particular words are and I can get an answer and we can drill-down and sort things out, but that's really not possible in a deposition like this, is it?

So, you know, if you look in the Medicare rules and CPT books, you'll see a description of the technical component and

the professional component of a pathology test. And I think in the industry, when you use those terms when you're speaking to somebody familiar with billing for laboratory services, that they know what the difference is between the technical component and the professional component of laboratory tests. So I don't really understand what you think is vague about asking a question that asks about the technical component of a laboratory test.

MR. DWYER: Okay.

MR. LAVINE: And I don't -- and if your witness won't tell me what his understanding of it is --

MR. DWYER: But that's not his job, Mark.

MR. LAVINE: Yes, yes, it certainly is.

MR. DWYER: His job is to answer questions, not to help you phrase properly.

MR. LAVINE: You're absolutely wrong, because if I asked him what his understanding of a technical component of

a laboratory test is and he told me, then I would say, okay, from now on when I refer to a technical component in my question, I am referring to the definition you just provided me so that we're in agreement on what it means. I can't do that. And that's the way a deposition would normally go. And that way I would make sure that when I said technical component I was referencing the exact same thing that the witness was considering to be the technical component.

So, you know, if some day I'm able to come back to answer these questions again -- ask these questions again and get an answer, I can clarify those things.

MS. ARANGO: I just want register -- my objection is that the term technical component is a broader term and you seem to be using it -- I don't know exactly how you're using it, but because it is broad, I mean, I believe, my understanding is, you know, includes not just, I mean, equipment, supplies, technicians, facilities, I mean, there's all sorts of

things when you say technical component. I think you need to fair it out, you know, you kind of need to -- I think it's vague because it's almost like a compound question just within the term itself, that's my objection.

MR. LAVINE: Okay.

It will be more helpful if there was a solution to the problem, because unless the witness can tell me that he agrees with the particular meaning of technical component that I'm using in my question, I think we're at an impasse. And you can suggest that there's other nuances to the meaning of technical component, but the fact is you can submit a claim to the Medicare program and put the letters TC on it and submit a claim just for the technical component, or you can submit a claim for the professional component with a different modifier, and that's the definition of technical component and professional component that I'm using in all my questions here today, is what would be encompassed by a claim for the

technical component submitted to Medicare and the professional component. All of which goes back to what is specified in the CPT books and the associated Medicare manuals.

BY MR. LAVINE:

Q. Dr. Kendall?

A. Repeat the question, I lost it.

Q. Yes. You're aware that when a claim is submitted to the Medicare program, it's within your power to specify whether you're submitting a claim for the technical component of a lab test or the professional component of the lab test, or both components together, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And the employees that you've hired over the years to work at Kendall Medical Laboratories to perform those services within the definition of the technical component of a laboratory test, have always had the appropriate training necessary to do that, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

MR. DWYER: Same objection.

BY MR. LAVINE:

Q. You hired trained testologist to do part of the tests, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You make sure that anybody who is operating any of your equipment or placing specimens on the slide are properly trained to did that, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And back when you first reached an agreement with Dr. Marder for him to refer his tissue specimens to you, you knew that he didn't have the trained employees like you do or the equipment like you do to perform those tests, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on

the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. So at some point prior to 2008, you reached an agreement with Dr. Marder where he would refer all of his tissue specimens to Kendall Medical Laboratories, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And, in return for his referrals of those tests, those tissue specimens to Kendall Medical Laboratories, one of the things you agreed to send him was fully completed pathology reports, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And, as part of that agreement of sending back to him completed pathology reports, you also agreed you would be doing all of the underlying work necessary to generate that report, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on

the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. So if your agreement, in part, was that if Dr. Marder referred his tissue specimens to Kendall Medical Laboratories, that Kendall Medical Laboratories would perform all of the associated and necessary pathology services necessary to generate a full and complete pathology report, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. One of other elements of the agreement you reached with Dr. Marder regarding his referral of specimens to Kendall Medical Laboratories, is you would cause a pathology report to be printed out on the letterhead of an entity that was called "The Gary Marder Medical Laboratory," correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. But you knew that Dr. Marder didn't actually have his own laboratory capable of performing these tests, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. Of course you knew that you were doing all of the work of the -- led up to the ability to create the pathology report, not any entity named Gary Marder Medical Laboratory, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. One of other key elements of the agreement you reached with Dr. Marder was that the pathology report would be preprinted by you with the signature block for Dr. Marder, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to

silence.

Q. And that additionally you would cause Dr. Marder's signature to be placed on this signature block either by the use of a rubber stamp or through an electronic application of the signature, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And when you sent these pathology reports back to Dr. Marder on his letterhead with his name already signed on it, you knew that he was going to be using them to submit claims to insurance companies, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And you knew that that was going to be very valuable to him, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. You knew that he would be collecting

money directly from any insurance companies that he billed for the work reflected on that pathology report, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And you actually intended, when you send those path reports to them, that he would collect that money, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And you knew that it was a benefit to Dr. Marder for the arrangement to be handled this way because then he would bill and collect the entire amount paid by the insurance company for that pathology test without having actually done any of the work, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. All that Dr. Marder needed to do was

to send tissue samples to you through a delivery service and then wait for the pathology reports to be returned in the next day or two, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You or other employees of Kendall Medical Laboratories performed all of the services necessary to perform the pathology tests on the tissue samples referred by Dr. Marder, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Dr. Marder never performed any of the services related to the tissue samples that he referred to Kendall Medical Laboratories, did he?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. It was common for Kendall Medical Laboratories to perform laboratory tests on tissue samples and generate the resulting

pathology report on the letterhead of Kendall Medical Laboratory, wasn't it?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. In fact, the most common way for Kendall Medical Laboratories to handle the processing and generation of a pathology report for tissue samples referred to it by other physicians was for that report to be generated on the letterhead of Kendall Medical Laboratories, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And then Kendall Medical Laboratories was the entity which billed Medicare or other insurance programs for those pathology services, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Kendall Medical Laboratory, with your participation, prepared a customized requisition form for Dr. Marder's use when

sending tissue specimens to Kendall Medical Laboratory, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. The normal requisition used by Kendall Medical Laboratory always had a space for information about the patients' insurance, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. But with respect to the custom form you prepared for Dr. Marder, you purposely removed the section in which the doctor would place the insurance information, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. But even though the requisition form didn't require Dr. Marder to include information about the insurance for their particular patient, you knew the age of the

patients that were being referred to you, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Dr. Marder's requisition forms for Kendall Medical Laboratory included the date of birth of the patient for whom the tissue sample was taken, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And the computer system that was utilized by Kendall Medical Laboratory would calculate the age of that patient and include it on the pathology report that was generated after the tissue specimens were examined?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And so you could see exactly which patients were age 65 or older with respect to the tissue samples that Dr. Kendall(sic) was referring to Kendall Medical Laboratories, correct?

A. Do you want to restate that.
Q. You could tell which of the patients referred to Kendall Medical Laboratory by Dr. Marder were age 65 or older.
A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.
Q. And you knew most of them would be covered by the Medicare program, correct?
A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.
Q. And when you sent the fully completed path report back to Dr. Marder for those patients 65 or older, you knew and intended for him to submit a claim for those services to the Medicare program, correct?
MR. DWYER: Object to form.
THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.
BY MR. LAVINE:
Q. His collection of global amount paid when he billed for the pathology services reflected by those pathology reports was an

integral part of the scheme which was entered between you and Dr. Marder, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. In addition to referring these tissue specimens to you, part of your agreement was that Dr. Marder would send additional compensation to you in the form of cash payments, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. In other words, the basis --

MR. DWYER: Could you repeat that last questions, I'm sorry.

BY MR. LAVINE:

Q. So part of the deal was Dr. Marder would refer tissue specimens to Kendall Medical Laboratory, right, part of the deal was that --

MS. DWYER: Mark, I hope you -- do you have a basis for this question somewhere, because if you're just getting him to invoke on this question, I'm going -- I have a problem with that.

MR. LAVINE: I have plenty of basis.

MR. DWYER: For cash payments?

If you're just trying to get him to invoke so that we take an adverse --

MR. LAVINE: All right, let me -- no, you know what, Jed, let me interpret that to be an objection on the basis of vagueness and I'll restate it.

MR. DWYER: Okay. I don't mean to be --

MR. LAVINE: I'm not talking about a bag of dollar bills when I say cash.

MR. DWYER: Okay.

MR. LAVINE: But he sent money, either in the form of check or a credit card payment.

MR. DWYER: That's fine.

MR. LAVINE: To me, that's still a cash payment.

MR. DWYER: Okay, okay, I just didn't

-- I understood it differently, that's why --

MR. LAVINE: Okay. All right.

MR. LAVINE:

Q. So with that clarification. Let me just clarify three elements of the agreement that you had with Dr. Marder. One was that he would refer all his tissue specimens to you. Another element was that you would perform all of the work on those specimens and send a completed pathologist report back to him so that he could bill insurance companies for that work. And another key element was that Dr. Marder would also pay additional compensation to you, either through a check or a credit card payment, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And one of the reasons that this agreement was attractive to Kendall Medical Laboratory was that it secured a client that supplied a steady stream of tissue samples for the lab to work on, correct?

A. Respectfully, and on the advice of

counsel, I assert my Fifth Amendment right to silence.

Q. And it was a beneficial agreement for Dr. Marder because he could bill and collect for 100 percent of the pathology services, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And then the payments that Dr. Marder sent back to you and/or Kendall Medical Laboratories represented only a portion of the money that Dr. Marder collected from insurance companies in connection with those pathology reports, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. So all of the money that was left over from the insurance company collections that Dr. Marder received after sending the payments owed to you, were very invaluable to Dr. Marder, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. It was part of the agreement -- an intended part of the agreement that you had with Dr. Marder was that the amount that he would collect from the insurance would be much more than the amount that he would then send back to you as a payment for the pathology services you were providing, right?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. In fact, the way that you specified the dollar value of the amount that Dr. Marder would pay you is by generating an invoice for the technical component of the services that you were performing, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. If I show you what we previously marked as Exhibit 30, you would agree those are examples of the manner in which you submitted invoices to Dr. Marder, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And on the first page is a summary of all of the services that you performed on tissue samples referred by Dr. Marder for the month that's referenced therein, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And the pages that follow set out those services for each of the patients that were referred individually, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And so your agreement with Dr. Marder was that he would only be obligated to return to you the dollar amounts that were reflected on these invoices that you prepared monthly, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And at some point, however, you reached an agreement with Dr. Marder that you would pretend to be his employee as a method of helping to hide your arrangement from auditors or other investigators who might be looking at your business dealings, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. So you signed what was called an employment agreement but you weren't really Dr. Marder's employee, were you?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. And the salary -- I'm sorry, let me start over.

The money that was paid to you and

called a salary, pursuant to the employment agreement, was actually just a payment for the technical component that we see reflected and invoiced in Exhibit 30, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And if that's not correct, please tell me the way that it did work.

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. I'm going to show you Exhibit 36 and just ask that if it's correct that the employment agreement that you signed with Dr. Marder was signed by you in the year 2013?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And that that information on the front of Exhibit 36 is something recognized to you to be the fax confirmation on the fax machine located at Kendall Medical Laboratory, correct?

A. Respectfully, and on the advice of

counsel, I assert my Fifth Amendment right to silence.

Q. And the date and time on the fax machine at Kendall Medical Laboratories was always maintained to be accurate, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Because it was important for the laboratory to know what time faxes went in and out of the company, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So if that fax says that it was sent in August of 2013 -- I'm sorry, let's start over.

If this fax has a date on it saying that it was sent in April of 2013, you would agree that that would be the correct date that it was actually sent, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And the fax that we see in Exhibit 36

shows an employment agreement that you signed at or about the time that you sent the fax, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

(Government Exhibit 55 was marked for identification and is attached hereto.)

BY MR. LAVINE:

Q. I just marked as Exhibit 55 a document entitled Physician's Employment Agreement, initial document number is GM-0140.

If you look at the page with the Document Number of 0145, Dr. Kendall, you'll see your signature which matches with the signature you transmitted by fax in the year 2013, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Except Exhibit 55 is a version of the employment agreement that also has the signature of Dr. Marder on the final page, right?

A. Respectfully, and on the advice of

counsel, I assert my Fifth Amendment right to silence.

Q. The version that you faxed, as we see in Exhibit 36, did not have a signature for Dr. Marder, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And when you signed this document and sent it to Dr. Marder, the first page at the very top where there is a spot for the date, signature, was blank, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Exhibit 36 shows that you transmitted this document in April of 2013, whereas Exhibit 55 has a date on it of the year 2000, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And that handwriting on the first page of Document 55 is not your handwriting, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You didn't have any written agreement of any type with Dr. Marder prior to the date that you signed and transmitted this in the year 2013, did you?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Another part of your discussions with Dr. Marder relating to your agreement relating to the referral of tissue specimens pertained to the execution of a lease between Dr. Marder and Kendall Medical Laboratories, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. But there was never any lease executed between Dr. Marder and Kendall Medical Laboratories, was there?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. The document that's previously been

marked as Exhibit 37 is not something that was ever converted to a final form and signed by you and Dr. Marder, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. I'll just show you something, please, on the page Document Number GM-0088 under patient billing it refers to bone density scans, that reference to bone density scans was completely irrelevant to any of the business dealings that you had with Dr. Marder, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Kendall Medical Laboratory never performed bone density scans, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Did you ever see this draft document, Exhibit 37?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to

silence.

Q. But there's certainly no signed version of that lease between you and/or Kendall Medical Laboratory and/or Dr. Marder, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. There's never been any oral agreement for a lease between you and/or Kendall Medical Laboratory and/or Dr. Marder, has there?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Dr. Marder never made lease payments to Kendall Medical Laboratories or to you for the lease of any of the premises of Kendall Medical Laboratories?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. When Dr. Marder -- at all times that Dr. Marder was referring tissue specimens to Kendall Medical Laboratories, those tissue specimens were handled by Kendall Medical

Laboratories in the same manner that Kendall Medical Laboratories handled tissue specimens from every other one of its clients?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You knew that Dr. Marder was submitting claims to insurance for the pathology services that were reflected by your pathology reports, that he collected millions of dollars from 2008 forward, didn't you?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Because you and Kendall Medical Laboratory would often bill for those services so you could easily calculate the approximate amount that Dr. Marder would have received when he was billing for those services, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And so you would have known that Dr. Marder was collecting approximately

$5 million or more in connection with the pathology services that you performed and were reflected in the pathology reports that you sent back to him, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. As part of your agreement with Dr. Marder, you applied any of the payments that were called to be salary against the amount owed on the invoices for the technical component, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So if we look at page two of Exhibit 30, we can see three entries in a row for $8,333.33, that was a credit to the technical component invoice in an amount equal to the so-called paychecks that Dr. Marder were sending to you, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Because Dr. Marder wasn't actually

sending you that money as a payment for a salary, he was actually sending that to you as a payment on these invoices, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And all the arrangements about a paycheck and employment agreement and any kind of related taxes, all had to do with helping to hide the true nature of the relationship between you and Dr. Marder, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. And in the ordinary course of business, the amount that Dr. Marder owed as per the invoices that, where we've seen some examples in Exhibit 30, that amount typically exceeded the dollar value that was paid through the employment agreement, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So it was a normal course of business for Dr. Marder to pay the additional amounts owed on the invoices by credit card payment, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So in the end, the total amount ever paid to you by Dr. Marder never exceeded the amounts that are reflected on the invoices for the technical component, as we see on Exhibit 30, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So at best, Dr. Marder paid you and Kendall Medical Laboratories for the technical component of those pathology tests, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Because when we look at the invoices based upon the descriptions, you can tell whether the claim was being submitted for the technical component or not, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Because, for example, many of them have CPT codes with the letters TC after it, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And so that if the invoice says, for example, CPT 88305 and then the letters TC, that was an amount that you were invoicing to Dr. Marder for the technical component of those services, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And your agreement that you've always had with Dr. Marder was that he was never expected or required to pay you for any of the additional services that you provided on his behalf, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So there was never any payments from Dr. Marder to Kendall Medical Laboratories or to you above and beyond what we see invoiced on Exhibit 30, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And so, in general, Dr. Marder never paid any additional compensation to you or to Kendall Medical Laboratories for any of the professional component services of the laboratory tests that were performed on the tissue samples he referred to you, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So by agreement with Dr. Marder, your intent was to provide free professional component services for the lab specimens he referred to you, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And then you knew he could bill insurance companies and collect globally for

the professional component and the technical component, but only have to pay back to you the amount you were charging for the technical component, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And any additional money that was left over in the hands of Dr. Marder, after sending you a share related to the technical component that was invoiced, would be profit that Dr. Marder got to keep for himself, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. I mean, in effect, you were giving him a free pathologist to perform all of his examinations of the specimens under a microscope and generating a report, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And you knew that that was a violation of the Anti-Kickback Act and the

Stark Act, didn't you?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. During the course of your relationship with Dr. Marder, you always provided your own tools and equipment necessary to perform the lab services, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. The only equipment and supplies that Kendall Medical Laboratory ever used to perform any pathology test on the tissue specimens referred by Dr. Marder were those that were acquired and used by Kendall Medical Laboratory in the ordinary course of business?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And, in other words, none of those supplies and equipment to perform the tests were provided to you by Dr. Marder?

A. Respectfully, and on the advice of

counsel, I assert my Fifth Amendment right to silence.

Q. And Dr. Marder never had the right to tell you how you were to perform the professional services and technical component services associated with the tissue specimens he referred to you, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Except for the nature of the pathology report itself, you made all these decisions on how to perform everything that was necessary, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And Kendall Medical Laboratories has always been 120 miles or more from any of the clinics owned and operated by Dr. Marder, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And your agreement with Dr. Marder

meant that you would perform the professional services needed to generate a pathology report on those tissue samples, but Dr. Marder never had the right to assign any additional job duties to you.

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And even though the written employment agreement that we saw, Exhibit 36 is one version of it, specifies that Dr. Kendall shall devote no less than 15 hours per week to these duties to the client, that was a provision that was never actually tracked or enforced, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And where it says "you shall not spend more than 15 hours working for any other client," that provision was never tracked or enforced either, was it?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And on a day-to-day basis, Dr. Marder didn't really know what tissue specimens you were working on or what client they came from, did he?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Dr. Marder was only in your premises of Kendall Medical Laboratories a few times over all the years that you had a relationship with him, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And Dr. Marder was never on the premises of Kendall Medical Laboratory in order to perform any actual pathology services, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And Dr. Marder never had the ability to decide who would be hired as an employee at Kendall Medical Laboratories, did he?

A. Respectfully, and on the advice of

counsel, I assert my Fifth Amendment right to silence.

Q. Did he -- did Dr. Kendall ever pay anything directly to any of the employees of Kendall Medical Laboratories?

MR. DWYER: You mean Dr. Marder?

BY MR. LAVINE:

I'm sorry. Did Dr. Marder ever pay any compensation of any type directly to any other employees of Kendall Medical Laboratories?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. The work that you performed in connection with the tissue specimens referred by Dr. Marder were not a part of Dr. Marder's regular business, were they?

Let me clarify, Dr. Marder's regular business didn't include processing tissue specimens and examining the tissue specimens under a microscope and generating a pathology report as did Kendall Medical Laboratories, right?

A. Respectfully, and on the advice of

counsel, I assert my Fifth Amendment right to silence.

Q. Dr. Marder ran a physician's office, not a medical laboratory, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Dr. Marder never provided you with any employee benefits, did he?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You never had to report sick days or vacation time to Dr. Marder, did you?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And Dr. Marder never tracked your sick days or vacation days in any way, did he?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And Dr. Marder didn't have any say in how many sick or vacation days you ever had, did he?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And Dr. Marder never performed any type of performance evaluation of you, did he?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And Dr. Marder never gave you any kind of a raise, did he?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And the employment agreement that you did sign with Dr. Marder that we see in Exhibit 36, that's labeled an employment agreement, actually, on the same page as your signature references compliance with the Anti-Kickback Statute, doesn't it?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Sorry, I'm reading upside down.

Within the first paragraph that begins on the prior page, on the same page of

your signature, the top paragraph, cites to the Anti-Kickback Statute, doesn't it?

So that is a citation to the Anti-Kickback Statute that was there when you signed that document, correct?

There is a pending question.

A. Sorry. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So right there in the agreement, what you called an employee agreement, it says that, "Neither party will knowingly or intentionally conduct them self or itself in such a manner as to violate the prohibition against paying or receiving, offering or soliciting any remuneration, directly or indirectly, in exchange for the referral of patients in connection with the Medicare, Medicaid, and other federal benefit programs, and in connection with any other patients," it says that right there in the agreement that you signed, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. When in truth is that all of the money that was paid under this so-called physician employment agreement was intended exactly for that purpose, to induce the referral of patients, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So parts of your agreement with Dr. Marder changed over time, didn't they? For example, the original agreement was that you would cause pathology reports to be printed with both his signature and your signature or the signature of a pathologist employed by you, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So initially, there were always two signatures on any of the pathology reports that you generated, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. But later on you reached an agreement

with Dr. Marder that when you printed these pathology reports, they would then just include Dr. Marder's signature, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And at different times the pathology reports you printed on behalf of Dr. Marder included a statement to the effect that Kendall Medical Laboratory had done some portion or perhaps all of the technical component of the services, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And even though there was a statement relating that Kendall Medical Lab had performed the technical component of those services, the truth was that Kendall Medical Laboratories had always performed all of the services associated with the testing, including the professional component, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And all of the different variations in the way that you printed these pathology reports on the letterhead of Dr. Marder Medical Lab were done as part of the scheme that you entered into with Dr. Marder for him to refer the specimens to you in return for his pathology reports, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. But the changes that we've seen in pathology reports over time were implemented in order to further advance the agreement that you had with Dr. Marder, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. In large part, for example, the changes that were made to the pathology reports by agreement between you and Dr. Marder were done for the purpose of making

it easier for him to submit claims to insurance for the services reflected on those reports, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. Because at some point Dr. Marder only wanted his signature on the report and not yours, to make easier for him to submit claims?

MR. DWYER: Object to form?

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. And as part of the agreement, you knew that by eliminating the signature block for Kendall Medical Laboratories, it would make it easier for Dr. Marder to deceive the insurance companies into believing that he had performed some of those services, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on

the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. In a prior deposition we marked Exhibit 26, which I believe the first two pages are screen shots from an internal -- I'm sorry, let me show you this one which has the official sticker on it.

The first two pages are screen shots from the internal computer system at Kendall Medical Laboratories, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. This is the system that you helped to design, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You are completely conversant with all the details in the operation of this computer system, are you?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth

Amendment right to silence.

BY MR. LAVINE:

Q. You're the only one that's ever made any changes in this computer system that would affect the manner in which the pathology reports for Dr. Marder's tissue samples were printed, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So if the pathology reports for the tissue samples referred by Dr. Marder were printed out on the letterhead of -- that stated the name of the entity was Gary Marder Medical Laboratory, that was because you input that information, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. If those pathology reports came out with the signature block for Dr. Marder, it was because you input that information yourself, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to

silence.

Q. And if those pathology reports were thereafter changed to eliminate the signature block for Kendall Medical Laboratory, you or Dr. Farooq, that was due to changes that you personally input in this computer system, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. No other employees of Kendall Medical Laboratory were ever authorized to make any changes of that type, were they?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Exhibits 27 and 28 that were marked at a prior deposition, those examples are physician/clients of Kendall Medical Laboratory that referred tissue specimens for pathology exams through Kendall Medical Laboratories, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. But for these tissue samples referred by other physicians, Kendall Medical Laboratories billed the insurance companies directly, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. In fact, on these two particular examples, Kendall Medical Laboratory billed the Medicare program, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So here the doctors sent tissue samples to Kendall Medical Laboratories, Kendall Medical Laboratories performed all the services, generated a pathology report on the letterhead of Kendall Medical Laboratories, and it was Kendall Medical Laboratories that submitted the claim to the Medicare program for payment, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And that was a common way -- I'm

sorry, let me start over.

That was the most common way in which your dealings were handled with respect to tissue specimens referred by other physicians, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. The type of arrangement that you had with Dr. Marder whereby you sent and completed reports and let him bill the entire amount to insurance, was something that you only did with a couple of other physicians, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. For example, on Exhibit 29 you see documents reflecting that you had that type of arrangement with your ex-wife, Dr. Elena Kendall, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Exhibit 32 is an example of a scanned version of the signature of Dr. Marder that

you plugged into your computer system that we see reflected on Exhibit 26 so that it could be electronically applied to all the pathology reports that were thereafter completed, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And that signature was provided to you by Dr. Marder as part of your agreement with him and was used to further advance your scheme to defraud the Medicare program, correct?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. Were you aware that Dr. Marder's normal way of doing business involved routinely fabricating medical records to submit to the Medicare program?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth

Amendment right to silence.

BY MR. LAVINE:

Q. So no one had ever -- let me start over.

You didn't know that Dr. Marder would, sometimes months and years after services were performed, would create medical records solely for the purpose of sending them to the Medicare program in order to help him get paid?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

MR. LAVINE: Do you have any objection if we used a copy of what was marked?

MR. DWYER: No.

MR. LAVINE: This is a copy of what was marked as Exhibit 41.

BY MR. LAVINE:

Q. So your testimony would be that you never knew that all of the documents beyond the first couple of pages, that all the medical records after the first couple of pages were all falsified by Dr. Marder and

sent to the Medicare program, you didn't know about any of that?

MS. ARANGO: Objection to the form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. For example, you didn't know that those initials there on the right column were all cut and pasted into that document?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And then all the other documents thereafter reflecting dates of service in 2011 weren't actually created and signed until sometime in 2013, you didn't know any of that?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You didn't know that it was routine for Dr. Marder to fabricate a collection of documents in that manner in virtually every circumstance where the Medicare program or some other insurance company required

additional documentation for the services?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Dr. Marder never disclosed anything about his operations in this regard to you?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Would knowledge on your part of routine fabrication of documents similar to what we see in Exhibit 41 have been something you would have wanted to have known when you entered into an arrangement with Dr. Marder?

MS. ARANGO: Objection to the form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. I wanted to show you Exhibit 42 and ask you if you've seen any kind of document like that that would have been prepared by Dr. Marder.

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to

silence.

Q. Did Dr. Marder ever issue any form 1099s to you or to Kendall Medical Laboratories in connection with any of the payments that were made in connection with the invoices that we see in Exhibit 30?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Is it fair to say that Dr. Marder did not issue any 1099s to you or to Kendall Medical Laboratory for any of those payments?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Did Dr. Marder ever tell you that he had employment agreements with his physician assistants that offered an extra $10,000 bonus if they averaged a high enough number of biopsies on a daily basis?

MS. ARANGO: Objection to the form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. Were you aware of any request that came from Dr. Marder or on his behalf around the 28th of July of this year for reprints of pathology reports at the time that it happened?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. When did you learn about that, if ever? Did you ever learn about any request -- sorry.

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Let's do that again.

Did you ever learn about a request from Dr. Marder or his office on or around the 28th of July for the reprint of a large number of pathology reports?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. So I assume anything else I ask about that incident would meet the same objection, is that correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. I don't know how I can ask that, sorry.

When Dr. Marder referred specimens to Kendall Medical Laboratories, they were tracked on the same accession system as specimens coming from every other client, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And after they were initially processed for a preliminary path report and started on their processing journey, it was the same way that Kendall Medical Labs did it for all the other clients, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. The only difference in the way that Dr. Marder's specimens were handled related to the manner in which the pathology reports were printed, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. You certainly didn't shut down the lab to all other clients so as to only work on Dr. Marder's specimens at some portion of the day, right?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

MR. LAVINE: Let's take a break, please.

(Thereupon, there was a discussion off the record.)

MR. LAVINE: We're back on the record.

BY MR. LAVINE:

Q. We marked at a previous deposition but never used Exhibit 35, which is a one-page document, and the last four numbers on the document number are 8132.

This is a copy of an e-mail that you sent to Dr. Marder, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to

silence.

Q. And he asked you to send to him a copy of the employment agreement that had been signed in connection with your arrangement with him, correct?

MS. ARANGO: I apologize, what exhibit number is that?

MR. LAVINE: Number 35.

MS. ARANGO: Got it.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. The date on here is correct, that on November 26, 2014, just a few days after the complaint in this case as served on you and on Dr. Marder, you sent to him a copy of that employment agreement by e-mail, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. All right. And is that a copy of the agreement that was transmitted by this fax something that's available in your documents?

A. Respectfully, and on the advice of

counsel, I assert my Fifth Amendment right to silence.

Q. Do you know if the version of the agreement that you sent to him is the one with one signature or the one with two signatures?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Is Dr. Marder still referring tissue specimens to you?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Are you still generating pathology reports on the letterhead of the entity called Gary Marder Medical Laboratory?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Are you still letting him bill globally for the work related to any such pathology reports?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And in return, are you still only receiving money from Dr. Marder in an amount that you've invoiced to him based upon the technical component of those tests?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Since this case was filed, have you made any changes to the nature of the way you do business with Dr. Marder?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. Do you still live in the same location, on Grove Isle?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. In all your dealings with Dr. Marder, it was your belief that if you insisted on submitting the claims to the insurance companies for these services, that he would not have referred any of these tissue specimens to you, correct?

A. Respectfully, and on the advice of

counsel, I assert my Fifth Amendment right to silence.

Q. And in evaluating this case, you've -- let me start over.

You've asserted an affirmative defense based upon advice of counsel, but is it correct that you've never consulted your own attorney in connection with any of the issues raised in this case?

MR. DWYER: Object to form.

THE WITNESS: Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

BY MR. LAVINE:

Q. It's true, isn't it, that at the time you decided to reconfigure the pathology reports and eliminate the signature block for anybody from Kendall Medical Laboratory, that you were questioned about the purpose for doing that by one of your employees, weren't you?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. That employee wanted to know why you

would be doing that, correct?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

Q. And at some point thereafter, that employee resigned from Kendall Medical Laboratories, didn't she?

A. Respectfully, and on the advice of counsel, I assert my Fifth Amendment right to silence.

MR. LAVINE: All right.

I have no further questions, unless we reach a point where no assertion of privilege is required.

MR. DWYER: Okay.

All right, Jackie, talk to you later.

(Thereupon, the deposition was concluded at 1:15 p.m.)

CERTIFICATE

STATE OF FLORIDA:
: SS.
COUNTY OF BROWARD:

I, SONNIA MARTINEZ, COURT REPORTER AND NOTARY PUBLIC, IN AND FOR THE STATE OF FLORIDA AT LARGE, DO HEREBY CERTIFY THAT ROBERT KENDALL, M.D., WAS BY ME FIRST DULY SWORN TO TESTIFY THE WHOLE TRUTH; THAT I WAS AUTHORIZED TO AND DID REPORT SAID DEPOSITION IN STENOTYPE; THAT A FOREGOING PAGES, NUMBERED FROM 1 TO 122, INCLUSIVE, ARE A TRUE AND CORRECT TRANSCRIPT OF MY SHORTHAND NOTES OF SAID DEPOSITION.

I FURTHER CERTIFY THAT SAID DEPOSITION WAS TAKEN AT THE TIME AND PLACE HEREINABOVE SET FORTH AND THAT THE TAKING OF SAID DEPOSITION WAS COMMENCED AND COMPLETED AS HEREINABOVE SET OUT.

I FURTHER CERTIFY THAT I AM NOT AN ATTORNEY OR COUNSEL OF ANY OF THE PARTIES, NOR AM I A RELATIVE OR EMPLOYEE OF ANY ATTORNEY OR COUNSEL OF ANY PARTY CONNECTED WITH THE ACTION, NOR AM I FINANCIALLY INTERESTED IN THE ACTION.

THE FOREGOING CERTIFICATION OF THIS TRANSCRIPT DOES NOT APPLY TO ANY REPRODUCTION OF THE SAME BY ANY MEANS UNLESS UNDER THE DIRECT CONTROL AND/OR DIRECTION OF THE CERTIFYING REPORTER.

DATED IN MIRAMAR, BROWARD COUNTY, FLORIDA, THIS 16th DAY OF SEPTEMBER, 2015.

SONNIA MARTINEZ, NOTARY PUBLIC
STATE OF FLORIDA, AT LARGE.

CERTIFICATE

THE STATE OF FLORIDA,
COUNTY OF BROWARD.

I hereby certify that I have read the foregoing deposition by me given, and that the statements contained herein are true and correct to the best of my knowledge and belief, with the exception of any corrections or notations made on the errata sheet, if one was executed.

Dated this _____ day of ___, 2015.

_____
(Deponent's name)

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV- MOORE/TORRES

UNITED STATES OF AMERICA; and the
STATE OF FLORIDA, *ex rel.*
THEODORE A. SCHIFF, M.D.

Plaintiffs,

FILED IN CAMERA
AND UNDER SEAL

v.

GARY L. MARDER, D.O.;
ALLERGY, DERMATOLOGY & SKIN
CANCER CENTER, INC., a Florida corporation
ROBERT I. KENDALL, M.D., and
KENDALL MEDICAL LABORATORY, INC.,
a Florida corporation,

Defendants.
_____/

UNITED STATES' COMPLAINT IN INTERVENTION

The United States brings this action to recover damages and penalties under the False Claims Act (FCA), 31 U.S.C. §§ 3729-33, and to recover all available damages for common law fraud, payment under mistake of fact and unjust enrichment. This action is based upon false claims submitted to the Medicare and TRICARE programs as a result of the sustained fraudulent course of conduct of defendants Gary L. Marder D.O. ("Marder"), Allergy, Dermatology & Skin Cancer Center, Inc., a Florida corporation ("ADSCC"), Robert I. Kendall, M.D. ("Kendall") and Kendall Medical Laboratory, Inc., a Florida Corporation ("KML").

In connection with the first scheme, which commenced on or before January 1, 2008, Marder and ADSCC submitted numerous false claims to Medicare and TRICARE for radiation therapy and other related services that were (1) not rendered, (2) not properly supervised, (3)

rendered by unqualified personnel or (4) were billed in violation of applicable guidelines. All claims submitted or caused to be submitted in furtherance of this scheme violated the False Claims Act ("FCA"), 31 U.S.C. § 3729, *et seq*. and common law.

In connection with the second scheme, which also commenced on or before January 1, 2008, Marder and ADSCC entered into a kickback arrangement to obtain financial compensation from Kendall and KML in return for Medicare referrals. Kendall and KML allowed Marder and ADSCC to bill and collect payment from Medicare for laboratory work that had been performed by Kendall and KML. In return for being allowed to bill and collect funds for these services from Medicare, Marder and ADSCC referred Medicare patients to Kendall and KML, and paid Kendall and KML a discounted amount for the services. All claims submitted or caused to be submitted in furtherance of this kickback scheme violated the False Claims Act ("FCA"), 31 U.S.C. § 3729, *et seq*., and common law.

I. NATURE OF ACTION

1. This is an action brought by Plaintiff, the United States of America ("United States" or "Government"), to recover treble damages and civil penalties under the FCA, 31 U.S.C. §§ 3729-3733, and to recover damages under common law theories of payment by mistake of fact and unjust enrichment.

2. Relator Theodore A. Schiff, M.D. originally filed this action on behalf of the United States pursuant to the *qui tam* provisions of the FCA, 31 U.S.C. § 3730(b)(1). The United States files this complaint in intervention as to defendants Marder, ADSCC, Kendall and KML pursuant to 31 U.S.C. § 3730(b)(3).

a. Services not Rendered or Supervised, or Rendered by Unqualified Personnel

3. From January 1, 2008 through the present, Marder and ADSCC submitted or caused to be submitted to Medicare and TRICARE numerous claims for services which were (1) not rendered, (2) not properly supervised, (3) rendered by unqualified personnel or (4) were billed in violation of applicable guidelines. For example, ADSCC billed for radiation administered by employees lacking proper training and supervision because Marder was absent from the country when the radiation was administered and because Marder was the sole physician supervising two geographically separate medical offices. ADSCC also billed for the administration of radiation therapy in violation of numerous Medicare and TRICARE rules, including billing for high energy radiation with a device it did not even own.

b. Laboratory Kickback Scheme

4. From January 1, 2008 through the present, Marder and ADSCC solicited and received remuneration from Kendall and KML in return for the referral of Medicare patients to Kendall and KML. Kendall and KML provided remuneration to Marder and ADSCC by allowing them to bill and collect payment from Medicare for laboratory work that had been performed by Kendall and KML.

5. Kendall and KML provided this remuneration with the intent to induce patient referrals from Marder and ADSCC, and to reward Marder and ADSCC for prior referrals, in violation of the Anti-Kickback Statute ("AKS"), 42 U.S.C. § 1320a-7b. This remuneration also created a financial relationship with Marder and ADSCC, causing the referrals to be prohibited and in violation of the Stark Law, 42 U.S.C. § 1395nn. Marder and ADSCC were not entitled to reimbursement for the claims submitted for payment for laboratory services arising out of this illegal scheme and therefore submitted claims in violation of the FCA as well. Marder and

ADSCC knew ADSCC was not entitled to payment for services procured through violations of the AKS and Stark Law.

6. The United States' claims against Marder, ADSCC, Kendall and KML under the FCA are based upon false certifications and false or fraudulent claims that they presented or caused to be presented to Medicare for laboratory services provided to patients referred by Marder and ADSCC to Kendall and KML due to financial inducements and relationships that were illegal under the AKS and Stark Law.

II. JURISDICTION AND VENUE

7. This Court has jurisdiction over the subject matter of this action pursuant to 28 U.S.C. §§ 1331, 1345 because this action is brought by the United States as a plaintiff pursuant to the FCA.

8. This Court may exercise personal jurisdiction over defendants pursuant to 31 U.S.C. § 3732(a) and because defendants reside and transact business in the Southern District of Florida.

9. Venue is proper in the Southern District of Florida under 31 U.S.C. § 3732 and 28 U.S.C. § 1391(b) and (c) because defendants reside and transact business in this District.

III. PARTIES

10. The United States brings this action on behalf of the Department of Health and Human Services ("HHS") and the Centers for Medicare & Medicaid Services ("CMS") (formerly known as the Health Care Financing Administration). HHS, through CMS, administers the Medicare program, which was created in 1965 as part of the Social Security Act, 42 U.S.C. § 1395, et seq., to provide federally-funded health insurance, including for laboratory services, for

persons age 65 or older, persons under 65 with certain disabilities, and persons of all ages with end-stage renal disease. The United States also brings this action on behalf of the Department of Defense ("DOD"). DOD administers the TRICARE program which is the federal health care system for uniformed service members, retirees, and their families worldwide established by 10 U.S.C. §§ 1071-1110.

11. Relator Theodore A. Schiff is a resident of Palm Beach County, Florida, and filed this action on behalf of himself, the STATE OF FLORIDA, and the UNITED STATES OF AMERICA. Relator is a double Board Certified Medical Doctor in Dermatology and Dermatopathology licensed to practice Medicine in the State of Florida.

12. Defendant Marder (a/k/a Gary L. Marder D.O.) (MARDER) is a physician, who resides in Palm Beach County, Florida, and who was licensed to practice Medicine in the State of Florida at all times relevant to this Complaint.

13. Defendant, Allergy, Dermatology & Skin Cancer Center, Inc. (ADSCC) is a Florida Corporation owned and operated by MARDER doing business at 9580 South Federal Highway, Port St. Lucie, FL 34952, with a satellite office located at 202 NE 2nd Street #2 Okeechobee, Florida 34972.

14. Marder was the President of and controlled the operations of ADSCC at all times relevant to this Complaint.

15. Since on or before January 1, 2008, Defendant ADSCC has submitted claims to Medicare and TRICARE for radiation oncology services and clinical laboratory services rendered to patients at two locations in Florida which are approximately 40 miles driving distance from each other:

a. 9580 South Federal Highway
Port St. Lucie, FL 34592

b. 202 NE 2d St., Suite #2
Okeechobee, FL 34972

16. Defendant Kendall (a/k/a Robert I. Kendall M.D.) (Kendall) is a physician and a Board Certified Pathologist, who resides in Miami-Dade County, Florida, and who was licensed to practice Medicine in the State of Florida at all times relevant to this Complaint.

17. Defendant, Kendall Medical Laboratory, Inc. (KML) is a Florida Corporation owned and operated by Kendall. doing business at 2500 Douglas Road, Suite A, Coral Gables, FL 33134.

18. At all times relevant hereto, Defendants Marder, ADSCC, KML and Kendall were enrolled as participating providers in the Medicare program. In order to enroll in the Medicare program, Defendants submitted a Medicare Enrollment Application, Clinics/Group Practices and Certain Other Suppliers, Form CMS 855B, in which they certified that:

> I agree to abide by the Medicare laws, regulations and program instructions that apply to this supplier. The Medicare laws, regulations, and program instructions are available through the Medicare contractor. I understand that payment of a claim by Medicare is conditioned upon the claim and the underlying transaction complying with such laws, regulations, and program instructions (including, but not limited to, the Federal anti-kickback statute and the Stark law), and on the supplier's compliance with all applicable conditions of participation in Medicare.
>
> I will not knowingly present or cause to be presented a false or fraudulent claim for payment by Medicare, and I will not submit claims with deliberate ignorance or reckless disregard of their truth or falsity.

19. At all times relevant hereto, Defendant Marder and ADSCC have submitted or caused to be submitted claims to Medicare for radiation oncology services and clinical laboratory services performed at its two locations and received payment from Medicare for those claims.

On each claim, Marder and ADSCC certified that they were in compliance with the applicable regulations.

IV. THE LAW

a. The False Claims Act

20. Defendants Marder, ADSCC, Kendall and KML knowingly presented or caused to be presented false or fraudulent claims for payment or approval by the Medicare program and by the TRICARE program, in violation of the FCA, 31 U.S.C. § 3729(a)(1), for claims up to and through May 19, 2009, and in violation of § 3729(a)(1)(A), for claims from and after May 20, 2009.[1] In addition, the FCA prohibits knowingly making, using, or causing to be made or used, a false record or statement material to a false or fraudulent claim. 31 U.S.C. § 3729(a)(1)(B).[2] The FCA provides for treble damages and penalties.

21. The term "knowingly" under the FCA means that a person, with respect to information, (i) has actual knowledge of the information, (ii) acts in deliberate ignorance of the truth or falsity of the information, (iii) acts in reckless disregard of the truth or falsity of the information. 31 U.S.C. § 3729(b)(1). No proof of specific intent to defraud is required to show a person acted knowingly under the FCA.

22. Pursuant to the Federal Civil Penalties Inflation Adjustment Act of 1990, as amended by the Debt Collection Improvement Act of 1996, 28 U.S.C. § 2461 (notes), and 64

[1] On May 20, 2009, the Fraud Enforcement and Recovery Act of 2009 (FERA), P.L. 111-21, became law. Section 4 of FERA revised certain provisions of the False Claims Act. Congress amended the FCA again as part of the Patient Protection and Affordable Care Act on March 23, 2010.

[2] Section 3729(a)(1)(B) was also revised on May 20, 2009, but is retroactive and applies to all FCA cases pending as of June 7, 2008.

Fed. Reg. 47099, 47103 (1999), the FCA civil penalties were adjusted to $5,500 to $11,000 for violations occurring on or after September 29, 1999.

b. The Anti-Kickback Statute

23. The AKS arose out of Congressional concern that providing things of value to those who can influence healthcare decisions may corrupt professional healthcare decision-making and result in federal funds being diverted to pay for goods and services that are medically unnecessary, of poor quality, or even harmful to a vulnerable patient population. The AKS prohibits the payment of kickbacks in order to protect the integrity of Medicare. *See* Social Security Amendments of 1972, Pub. L. No. 92-603, §§ 242(b) and (c); 42 U.S.C. § 1320a-7b, Medicare-Medicaid Antifraud and Abuse Amendments, Pub. L. No. 95-142; Medicare and Medicaid Patient and Program Protection Act of 1987, Pub. L. No. 100-93.

24. The AKS prohibits any person or entity from offering, making, or accepting payment to induce or reward any person for referring, recommending, or arranging for the purchase of any item for which payment may be made in whole or in part by a federal health care program. In pertinent part, the statute provides:

> (b) Illegal remunerations
>
> > (1) Whoever knowingly and willfully solicits or receives any remuneration (including any kickback, bribe, or rebate) directly or indirectly, overtly or covertly, in cash or in kind—
> >
> > (A) in return for referring an individual to a person for the furnishing or arranging for the furnishing of any item or service for which payment may be made in whole or in part under a Federal health care program, or
> >
> > (B) in return for purchasing, leasing, ordering, or arranging for or recommending purchasing, leasing, or ordering any good, facility, service, or item for

> > which payment may be made in whole or in part under a Federal health care program,
>
> shall be guilty of a felony and upon conviction thereof, shall be fined not more than $25,000 or imprisoned for not more than five years, or both.
>
> > (2) Whoever knowingly and willfully offers or pays any remuneration (including any kickback, bribe, or rebate) directly or indirectly, overtly or covertly, in cash or in kind to any person to induce such person–
> >
> > (A) to refer an individual to a person for the furnishing or arranging for the furnishing of any item or service for which payment may be made in whole or in part under a Federal health care program, or
> >
> > (B) to purchase, lease, order or arrange for or recommend purchasing, leasing or ordering any good, facility, service, or item for which payment may be made in whole or in part under a Federal health care program,
>
> shall be guilty of a felony and upon conviction thereof, shall be fined not more than $25,000 or imprisoned for not more than five years, or both.

42 U.S.C. § 1320a-7b(b).

25. The AKS not only prohibits outright bribes, but also prohibits any remuneration by a laboratory company to a physician that has, as one of its purposes, inducement of the physician's referrals to the laboratory company.

26. Claims that are submitted to Medicare in violation of the AKS are false or fraudulent under the FCA. *See* 42 U.S.C. §1320a-7b(g) (incorporating FCA amendment clarifying that "a claim that includes items or services resulting from a violation of this section constitutes a false or fraudulent claim for purposes of [the False Claims Act].")

27. There is a statutory safe harbor provision of the AKS that exempts "any amount paid by an employer to an employee (who has a bona fide employment relationship with such

employer) for employment in the provision of covered items or services." 42 U.S.C. § 1320a-7b(b)(3)(B); *see also* 42 CFR § 1001.952(i). But ADSCC does not fall under this exemption because Kendall was not a "bona fide" employee of ADSCC. *See* Medicare and Medicaid Programs; Fraud and Abuse OIG Anti-kickback Provisions, 54 Fed. Reg. 3088, 3093 (Jan. 23, 1998) (the exemption "follows the statute in that it applies only to bona fide employer-employee relationships.").

c. The Stark Law

28. The Stark Law prohibits physicians and certain other entities providing healthcare items and services from submitting Medicare claims for payment for items and services that are the product of patient referrals from physicians having an impermissible "financial relationship" (as defined in the statute) with the physicians. *See* 42 U.S.C. § 1395nn. The Stark Law requires that the Medicare program deny payment for claims for any services billed in violation of its provisions. 42 U.S.C. § 1395nn(g). In addition, it requires that providers who have collected Medicare payments for a healthcare service "performed under a prohibited referral must refund all collected amounts on a timely basis." 42 C.F.R. § 411.353.

29. The Stark Law establishes the presumptive rule that providers may not bill and the Medicare program will not pay for designated health services (as defined in the statute) generated by a referral from a physician with whom the provider has a financial relationship. 42 U.S.C. §§ 1395nn(a)(1), (g)(1). Congress enacted the Stark Law because it found that financial relationships between physicians and entities to whom they refer patients can compromise the physicians' professional judgment as to whether an item or service is medically necessary, safe, effective, and of good quality. Congress relied upon various academic studies consistently showing that physicians who had financial relationships with entities to which they referred used

more of those entities' services than similarly situated physicians who did not have such relationships. The Stark Law was designed to protect the taxpayer from paying for the costs of questionable utilization of services by removing monetary influences on referral decisions.

30. At all times relevant to this Complaint, the Stark Law has applied to payments to referring physicians by physicians and the resulting claims to the Medicare program. *See* 42 U.S.C. §§ 1395nn(h)(6)(I), (h)(5)(B).

31. Relevant here, the Stark Law provides:

> (a) Prohibition of certain referrals
> (1) In general
>
> Except as provided in subsection (b) of this section, if a physician (or an immediate family member of such physician) has a financial relationship with an entity specified in paragraph (2), then --
> (A) the physician may not make a referral to the entity for the furnishing of designated health services for which payment otherwise may be made under this subchapter, and
>
> (B) the entity may not present or cause to be presented a claim under this subchapter or bill to any individual, third party payor, or other entity for designated health services furnished pursuant to a referral prohibited under subparagraph (A).

See 42 U.S.C. § 1395nn (emphasis added).

32. The Stark Law specifically prohibits physicians from referring to entities where the "physician (or an immediate family member of such physician) has a financial relationship." 42 U.S.C. § 1395nn(a)(1). The Stark Law broadly defines "financial relationship" to include any "compensation" paid directly or indirectly to a referring physician (or his/her immediate family member). 42 U.S.C. § 1395nn(a)(2).

33. There are statutory and regulatory safe harbor exceptions to the Stark Law that permit certain financial relationships between health care providers and physicians without triggering the Stark Law's referral, billing, and payment provisions. *See* 42 U.S.C. § 1395nn(e); 42 C.F.R. § 411.357. The Stark Law contains an exception, for example, for:

> "Any amount paid by an employer to a physician (or an immediate family member of such physician) who has a bona fide employment relationship with the employer for the provision of services if –
>
> (A) the employment is for identifiable services,
> (B) the amount of the remuneration under the employment--
>
> (i) is consistent with the fair market value of the services, and
>
> (ii) is not determined in a manner that takes into account (directly or indirectly) the volume or value of any referrals by the referring physician,
>
> (C) the remuneration is provided pursuant to an agreement which would be commercially reasonable even if no referrals were made to the employer, and
>
> (D) the employment meets such other requirements as the Secretary may impose by regulation as needed to protect against program or patient abuse.

See 42 U.S.C. § 1395nn(e)(2).

34. ADSCC does not fall under this Stark Law exemption because Kendall was not a "bona fide" employee of ADSCC.

d. Medicare Enrollment

35. KML executed a Medicare Participating Physician Agreement and was assigned an identification code in September 1988. The agreement was executed by Kendall on behalf of KML.

36. KML executed an Electronic Data Interchange agreement with Medicare in June 1998. The agreement was executed by Kendall on behalf of KML

37. Marder was added to the Medicare Provider file in 1998 and was assigned a Medicare Provider Transaction Access Number (PTAN) to allow for the submission of claims to Medicare.

38. KML applied to re-validate its enrollment in Medicare in January 2010 when it submitted a Form CMS-855B enrollment application ("Application"). The Application was executed by Kendall on behalf of KML.

39. Marder applied to re-validate his enrollment in Medicare in January 2013 when he submitted a Form CMS-855I enrollment application ("Application"). The application also covered both office locations of ADSCC.

40. On their respective Applications, Marder and Kendall signed and certified a statement that included the following:

> I agree to abide by the Medicare laws, regulations, and program instructions that apply to this provider. The Medicare laws, regulations, and program instructions are available through the Medicare contractor. I understand that payment of a claim by Medicare is conditioned upon the claim and the underlying transaction complying with such laws, regulations and program instructions (including, but not limited to, the federal anti-kickback statute and the Stark law), and on the provider's compliance with all applicable conditions of participation in Medicare.

(emphasis added).

41. Marder and Kendall also certified on the Application that they "will not knowingly present or cause to be presented a false or fraudulent claim for payment by Medicare and will not submit claims with deliberate ignorance or reckless disregard of their truth or falsity."

42. Marder is listed on the Application as the president of ADSCC.

V. REGULATORY SCHEME FOR MEDICARE AND TRICARE PAYMENT FOR RADIATION ONCOLOGY SERVICES

a. MEDICARE

43. The United States Medicare Healthcare Program (hereafter "Medicare") is a federal health insurance program for persons aged 65 or older, persons with permanent kidney failure, and persons receiving Social Security disability benefits.

44. Overall responsibility for the administration of Medicare, as authorized by 42 U.S.C. § 1395, et seq., (hereafter "Social Security Act or SSA"), resides with the Secretary of the Department of Health and Human Services (hereafter "HHS"). Within HHS, the responsibility for administration of the Medicare program has been delegated to the Centers for Medicare and Medicaid Services (hereafter "CMS").

45. Medicare provides two basic types of coverage – hospitalization insurance (commonly known as Medicare Part A) and medical insurance (commonly known as Medicare Part B). Part A hospital insurance provides coverage for inpatient hospital charges, post-hospital extended care for 100 days following hospital discharge, and hospice care. Part B medical insurance covers physician services, home health services, most skilled nursing home services, and other non-hospital related medical services. 42 U.S.C. § 1395k; 42 C.F.R. § 410.10.

46. The United States provides reimbursement for Medicare claims from the Medicare Trust Fund through CMS. To assist in the administration of Part B of the Medicare Program, CMS contracts with Medicare administrative contractors (MACs). 42 U.S.C. § 1395u. MACs are responsible for processing the payment of Part B claims to providers on behalf of CMS. Id. First Coast Service Options, Inc. (First Coast) is the MAC responsible for the payment of Part B claims to Defendants on behalf of CMS.

47. Florida providers claim Medicare Part B reimbursement from First Coast pursuant to written provider agreements. First Coast receives, processes, and pays or rejects those claims according to Medicare rules, regulations, and procedures.

48. At all relevant times hereto, Defendants signed or caused to be executed provider agreements with Medicare that permitted Defendants to submit claims and accept payment for services provided by Defendants.

49. As a condition of participation in the Medicare Part B program, providers agree to be familiar with, and abide by, the program's reimbursement policies. In particular, when Defendants submitted their Medicare Enrollment Applications, Defendants certified to the following requirements:

> I agree to abide by the Medicare laws, regulations and program instructions that apply to this supplier. The Medicare laws, regulations, and program instructions are available through the Medicare contractor. I understand that payment of a claim by Medicare is conditioned upon the claim and the underlying transaction complying with such laws, regulations, and program instructions (including, but not limited to, the Federal anti-kickback statute and the Stark law), and on the supplier's compliance with all applicable conditions of participation in Medicare. I agree that any existing or future overpayment made to the supplier by the Medicare program may be recouped by Medicare through the withholding of future payments.
>
> I will not knowingly present or cause to be presented a false or fraudulent claim for payment by Medicare, and will not submit claims with deliberate ignorance or reckless disregard of their truth or falsity. (emphasis added).

50. Accordingly, Defendants had a duty to be knowledgeable of the statutes, regulations, and guidelines regarding coverage for Medicare services, which include the policies relevant to radiation oncology and related services.

51. Defendants certified in their provider enrollment applications that they were knowledgeable regarding Medicare's requirements.

52. Medicare covers, and participating providers agree to submit claims, only for services that are medically necessary to diagnose and treat illness or injury, and for which the provider maintains adequate supporting documentation, for example, physician's orders, physician's review of work, and other pertinent documentation corroborating the treatment administered. 42 U.S.C. §1395y(a)(1)(A).

53. Absent certain exceptions, Medicare Part B does not cover, and providers agree not to submit claims for, services provided that are not necessary, not appropriately administered, or not properly documented.

54. In short, in order for Defendants to be properly reimbursed for patient care by the Medicare program, CMS requires that the treating physician order the applicable services, appropriately document the justification and administration of those services, submit only those codes that correlate with the notes made by the physician in the medical record, and that the physicians adhere to coding guidelines when assigning applicable codes.

55. After enrollment as a Medicare health care provider, Medicare assigns each participating provider a unique billing National Provider Identifier ("NPI"). Here, ADSCC had a NPI number for which it submitted claims for the two ADSCC clinics. KML submitted claims under its own NPI number.

56. A physician who treats a Medicare patient is required to submit an electronic or hard-copy Medicare Health Insurance Claim Form (CMS form 1500) to the carrier, here First Coast, who on behalf of CMS, pays for the claim. A sample claim form is attached hereto as

Exhibit 1. During all times set out in this complaint, providers have been required to submit these CMS-1500 forms electronically.

57. When filing the electronic equivalent of the CMS-1500, a provider certifies that:

> The services shown on this form were medically indicated and necessary for the health of the patient and were personally furnished by me or were furnished incident to my professional service by my employee under my immediate personal supervision, except as otherwise expressly permitted by Medicare or CHAMPUS regulations.

See Exhibit 1.

58. When submitting a claim using the CMS-1500 form, the provider/supplier also "certif[ies]" that (i) the information on the form is "true, accurate and complete"; (ii) payment of the claim will be from federal funds; and (iii) "any false claims, statements, or documents, or concealment of a material fact, may be prosecuted under applicable Federal * * * laws."

b. TRICARE

59. TRICARE is the federal health care system for uniformed service members, retirees, and their families worldwide. TRICARE, formerly known as CHAMPUS, is a federal health benefits program, established by 10 U.S.C. §§ 1071-1110, that offers a triple option benefit plan: an HMO option; a PPO option; and a fee for service option.

60. The regulatory authority establishing the TRICARE program provides reimbursement to individual health care providers applying, to the extent practicable, the same reimbursement scheme and coding parameters that the Medicare program applies. 10 U.S.C. §§ 1079(j)(2)(institutional providers), (h)(1)(individual health care professional) (citing 42 U.S.C. § 1395, *et seq.*). Services and supplies that are not medically or psychologically necessary for the diagnosis or treatment of a covered illness or injury are specifically excluded from coverage. 32 C.F.R. § 199.4(g)(1). Moreover, TRICARE providers are obligated to provide services which are

"(i) furnished at the appropriate level and only when and to the extent medically necessary . . .; (ii) of a quality that meets professional recognized standards of health care; and, (iii) supported by adequate medical documentation . . . to evidence the medical necessity and quality of services furnished, as well as the appropriateness of the level of care." 32 C.F.R. § 199.6(a)(5).

61. TRICARE prohibits improper billing practices such as unbundling and fragmenting as a means of manipulating billing codes to increase reimbursement; misrepresenting the dates, frequency, duration, description of the services involved, or the identity of the person who rendered the services; and overutilization of services. 32 C.F.R. § 199.9(c). Such practices are considered fraudulent and abusive and a misrepresentation of services. 32 C.F.R. §§ 199.9(c)(1) - (c)(13).

62. Overall responsibility for the administration of TRICARE resides with the Secretary of the Department of Defense (DOD). The DOD has contracted with Humana Military Healthcare (Humana) for administration of the TRICARE program in the South Region, which includes Florida. Humana subcontracted with Palmetto Government Benefits Administrators, LLC (PGBA, LLC) to process claims for several states, including Florida.

63. In order to participate, Defendants Marder and ADSCC filed service provider applications wherein they certified that they would comply with TRICARE policy and regulations.

64. Marder submitted claims to TRICARE using his individual provider identification number for his individual services from at least 2008 through 2011 and using his group and individual NPIs and covers the period of 2008 through 2015.

65. As part of the TRICARE billing process, Defendants Marder and ADSCC filed CMS form 1500s whereon they certified: necessary to the health of this patient and were personally furnished by me or my employee under my personal direction.

See Exhibit 1, side 2.

c. MEDICARE COVERAGE AND CLAIMS SUBMISSIONS

66. Pursuant to the Social Security Act, Medicare pays physicians under the Medicare Physician's Fee Schedule for "all physicians' services." 42 U.S.C. § 1395w-4(a)(1). The SSA defines "physicians' services" for the purposes of the Medicare Physician's Fee Schedule to include certain items and services described in the SSA. 42 U.S.C. § 1395w-4(j)(3).

67. The American Medical Association assigns and publishes numeric codes, known as Current Procedural Terminology (CPT) and Health Care Financing Administration Procedure Coding System (HCPCS) codes. The codes are a systematic listing of procedures and services performed by health care providers. They include codes for radiation oncology and related services, based on complexity, supervision, and documentation requirements. Health care providers and health care benefit programs use CPT and HCPCS codes to describe and evaluate the services for which they claim, and to decide whether to issue or deny payment. Each health care benefit program establishes a fee reimbursement for each procedure described by a CPT or HCPCS code.

68. In the Medicare Physician's Fee Schedule, which Medicare publishes yearly, all of the CPT codes are listed, together with the reimbursement Medicare allows for each code. Medicare lists the amount of reimbursement paid in the facility setting (*i.e.*, hospital) and the non-facility setting (*i.e.*, office).

69. CPT Codes often are comprised of a Technical Component and a Professional Component. The Technical Component represents the cost of the equipment, supplies and personnel to perform the procedure. The Professional Component represents the physician or other healthcare professional work portion. A "Global Service" includes both the Technical Component and the Professional Component.

70. When completing the CMS 1500 claim form, the use or absence of a "modifier" with the applicable CPT code can supply additional information regarding the scope of the service being billed.

71. In order to bill globally when a CPT code includes both a technical and a professional component, no modifier is used with the CPT code for the procedure, indicating that the claim is for both the technical and professional services.

72. CPT Modifier "TC" is utilized for the technical component of a service in circumstances where a charge may be made for the technical component alone.

73. CPT Modifier "26" is utilized for the professional component.

74. CPT Modifier "59" is utilized to indicate a "Distinct Procedural Service" for procedures or services that are not normally reported together, but are appropriate under the circumstances because they were distinct or independent from other services performed on the same day. This may represent a different session or patient encounter, different Procedure or surgery, different site or organ system, separate incision/excision, separate lesion, or separate injury (or area of injury in extensive injuries) not ordinarily encountered or performed on the same day by the same physician. However, when another already established modifier is appropriate, it should be used rather than modifier 59. Only if there is not a more descriptive

modifier available, and the use of modifier 59 best explains the circumstances, should modifier 59 be used.

75. CPT Modifier "76" is utilized to indicate a Repeat Procedure by Same Physician where a procedure or service was repeated subsequent to the original procedure or service.

76. Fiscal intermediaries or carriers, such as First Coast, may issue decisions known as Local Coverage Determinations (LCDs) on whether to cover to cover a particular service. Such LCDs may also include requirements that a practitioner providing the service must complete to receive payment from Medicare.

77. In addition, Medicare covers, and participating providers agree to submit, medically necessary claims for which the provider maintains adequate supporting documentation, justifying the treatment administered. 42 U.S.C. Section § 1395y(a)(1)(A). Medicare will not reimburse a physician for medically unnecessary services. *See* Medicare Claims Processing Manual, Chapter 23, Section 30(A) ("If a service is not reasonable and necessary to treat illness or injury for any reason, carriers consider the service noncovered notwithstanding the presence of a payment amount for the service in the Medicare fee schedule." (internal parenthetical omitted)).

78. Accordingly, documentation of the medically necessity of these services requires legible, complete, dated, timed, and authenticated or signed entries in the patient's medical record by the person responsible for providing or evaluating the services provided. *See* First Coast LCD, L29200, August 2009; CMS Medical Learning Network, Fact Sheet: Complying with Medicare Signature Requirements (March 2011); TRICARE Policy Manual 6010.57-M, Chapter 1, Section 5.1 (2008).

d. RADIATION ONCOLOGY

79. Radiation oncology is a cancer treatment wherein ionizing radiation is utilized to control malignant cells. The radiation is used to damage the DNA of the malignant cells in hopes of causing the cells to die or reproduce at a slower rate. Radiation oncology is used as a palliative treatment (where cure is not possible and the aim is for local disease control or symptomatic relief) or as therapeutic treatment (where the therapy has survival benefit and it can be curative).

80. Radiation oncology items and services provided pursuant to the SSA include: (1) diagnostic X-ray tests . . . diagnostic laboratory tests, and other diagnostic tests, 42 U.S.C. § 1395x(s)(3); and (2) X-ray, radium, and radioactive isotope therapy, including materials and services of technicians, 42 U.S.C. § 1395x(s)(4).

1. Supervision Requirements for Radiation Therapy

81. The predominant CPT codes at issue here for therapeutic radiation services are covered under 42 U.S.C. § 1395x(s)(4) and are billed using CPT Codes 77261 through 77427 (hereafter referred to as "Radiation Therapy").

82. In the Medicare Benefit Policy Manual defining "covered services," Medicare covers radiation therapy services furnished in an office or free standing radiation therapy center rendered under the "direct personal supervision" of a physician. *See* Medicare Benefit Policy Manual, Chapter 15, Section 90 (Revised October 1, 2003).

83. "Direct personal supervision" requires the supervising physician to "be in the area and immediately available to provide assistance and direction throughout the time the procedure is being performed." *Id*.

84. If the supervising physician leaves the office or freestanding radiation therapy center, Medicare will not cover any radiation therapy services submitted by that supervising physician during his or her absence.

85. The availability of a physician by phone or other electronic means does not constitute direct personal supervision.

2. Training Requirements for Radiation Therapy

86. In an LCD effective February 13, 2011, First Coast explicitly informs providers that services are covered by Medicare only if ordered and furnished by qualified personnel with training acquired in an approved residency:

> "CMS Manual System, Pub. 100-08, Program Integrity Manual, Chapter 13, Section 13.5.1 outlines that "reasonable and necessary" services are "ordered and/or furnished by qualified personnel." Services will be considered medically reasonable and necessary only if performed by appropriately trained providers.
>
> A qualified physician for this service is defined as follows: Training and expertise must have been acquired within the framework of an accredited residency and/or fellowship program in the applicable specialty/subspecialty."

See First Coast LCD, L31510.

87. Marder has not acquired training or expertise in radiation oncology within the framework of an accredited residency and/or fellowship program.

3. Payment for Radiation Therapy

88. The CPT codes used to submit claims for the actual administration of radiation primarily at issue in this case, CPT codes 77401, 77402, 77407 and 77412, were first utilized in 1991.

89. CPT code 77401 is used when physicians administer low level radiation known as "superficial radiation" or "ortho-voltage" and is defined as "Radiation treatment delivery, superficial and/or ortho voltage."

90. CPT code 77401 is used to bill for any administration of superficial radiation, regardless of the level of complexity.

91. CPT codes 77402, 77407 and 77412 are used when physicians administer radiation at levels up to 5 MeV, a level which is up to 50 times higher than the superficial radiation described by CPT code 77401.

92. CPT codes 77402 is used for simple treatments at higher energy levels and is defined as "Radiation treatment delivery, two separate treatment areas, three or more ports on a single treatment area, use of multiple blocks; up to MeV."

93. CPT code 77407 is used for intermediate complexity treatments at higher energy levels and is defined as "Radiation treatment delivery, two separate treatment areas, three or more ports on a single treatment area, use of multiple blocks; up to5 MeV."

94. CPT code 77412 is used for complex treatment delivery at higher energy levels and is defined as "Radiation treatment delivery, three or more separate treatment areas, custom blocking, tangential ports, wedges, rotational beam, compensators, electron beam; up to 5 MeV."

95. First Coast LCD 31510 explicitly informs providers that it is not expected that the treatment delivery codes 77407, 77408, 77409, 77411, 77412, 77413, 77414, and 77416 will be utilized for treatment basal cell carcinoma or squamous cell carcinoma where the lesions are less than or equal to 2 cm (referred to as. T1 lesions).

96. In a 2003 Medicare Program Memorandum, Medicare specified for CPT codes 77401 through 77416 that "Only one of these codes may be reported for each treatment session

no matter how many areas are treated or no matter how much radiation is delivered**."** Medicare Program Memorandum, Transmittal No. A-03-020, dated April 2, 2003. The only exception to this rule was if there was a distinct break in the service and the same region or regions were treated again the same day (as might be the case for treatment referred to as Hyperfractionation), In that case only, a second unit of service is appropriate.

97. On January 1, 2008, CMS took steps to enforce this policy when it implemented national Medically Unlikely Edits (MUEs) for the 77401-77416 radiation delivery codes and those edits were set to deny anything greater than "2" services for the same beneficiary, same date of service, same provider, billed on one claim line. However, at that time, the national MUEs applied to a single claim line only. If the provider split the units across multiple claim lines or multiple claims and did not bill more than a quantity billed (QB) of 2, the MUE would not trigger a denial. Effective April 1, 2013 CMS enhanced its MUE logic to apply to the whole claim for certain CPT/HCPCS codes.

4. Payment for Hyperfractionation Radiation Therapy

98. Hyperfractionation Radiation Therapy refers to a treatment modality whereby the total dose of radiation is divided into small doses and treatments are given more than once in a single day, and may also span multiple days. In addition, the doses administered during the course of a single day need to be at least 6 hours apart.

99. First Coast LCD 31510 explicitly informs providers that hyperfractionation Radiation Therapy is not covered for basal cell carcinoma or squamous cell carcinoma where the lesions are less than or equal to 2 cm (referred to as. T1 lesions)": "Hyperfractionation (BID treatment delivery) is non-covered for treatment of BCC or SCC stage T1 lesions."

5. Payment for Professional Services Performed by the Physician

100. In addition to a physician's supervision of these services, several of these codes include integral physician-specific components and/or professional services that must be rendered, documented, dated, and signed to make the Medicare claim properly payable.

101. For instance, clinical treatment planning (CPT codes 77261 – 77263) reimburses physicians for evaluating the patient's overall medical condition and extent of disease, including a review and interpretation of multiple tests, before prescribing a specific type of radiation therapy for treatment. These are professional-only codes that reflect the work of the physician. The appropriate code is determined by the complexity of the planning required. *See* First Coast LCD, L29200, August 2009; ACRO Management Guide 2006; The ASTRO/ACR Guide to Radiation Oncology Coding 2007.

102. After the plan is completed, simulations (CPT codes 77280 – 77295) ensure accurate treatment delivery through the use of simulation equipment (similar to an X-ray or MRI) to define the exact and correct treatment position for the patient. The physician reviews these simulation images prior to treatment to ensure that the patient is properly aligned for the radiation beams to target the tumor. Supporting documentation should include "patient positioning and immobilization device, target verification, possible utilizing [sic] radiographic studies, and a description of the physician's work." The appropriate code is determined by the complexity of the simulation required. *See* First Coast LCD, L29200, August 2009; *see also* ACRO Management Guide 2006; The ASTRO/ACR Guide to Radiation Oncology Coding 2007.

103. A physician also must be directly involved in the use of treatment devices (CPT codes 77332 – 77334) to position the patient and ensure accurate radiation delivery. In particular, the physician must be involved in the design, selection, and placement of devices during the

patient's course of radiation therapy. The appropriate code is determined by the complexity of the device(s) required. *See* ACRO Management Guide 2006; The ASTRO/ACR Guide to Radiation Oncology Coding 2007.

104. Continuing medical physics is appropriate for the weekly continuing medical physics process and reports the work and oversight of the medical physicist in the care of the IMRT patient, and is billed under CPT Code 77336. It is not appropriately reported for work associated with the creation of the original IMRT plan.

105. A Radiation therapy dose plan (CPT code 77300) is used to report dosimetry calculations that arrive at the relationship between monitor units (or time) and dose, and the physician's verification, review and approval of this. The documentation should contain the independent check for each field, separate from the computer-generated IMRT plan. *See* First Coast LCD, L29200, August 2009.

106. During radiation treatment delivery, a physician may bill for radiation treatment management (CPT code 77427) to assess the patient's response to treatment and coordinate subsequent treatments. Because this code reports only the work of the physician, the code has only a professional component. It is not appropriate to charge for the weekly radiation treatment management if the physician is not meeting face-to-face with the patient and documenting this evaluation weekly. *See* First Coast LCD, L29200, August 2009; ACRO Management Guide 2006; The ASTRO/ACR Guide to Radiation Oncology Coding 2007.

e. PHYSICIAN SERVICES AND OFFICE VISITS

107. Many CPT codes are dedicated to billing for physician services, and in some cases they apply to services rendered by qualified "non-physician practitioners" such as nurse practitioners or physician assistants. For these codes, the concept of Professional Component

and Technical Component does not apply since physician services cannot be split into professional and technical components. Modifiers 26 & TC cannot be used with these codes.

108. If the physician does not provide a face-to-face encounter and the patient is only seen by the non-physician practitioner, or the procedure is performed by the non-physician practitioner, the services can be billed using these CPT Codes only in limited circumstances.

109. In certain circumstances, these CPT codes can be billed under the "incident to" rules. "Incident to" services are defined as those services that are furnished incident to physician professional services in the physician's office. These services are billed and paid as if the physician personally provided them. To qualify as "incident to," the services must be part of the patient's normal course of treatment, during which the physician personally performed an initial service and remained actively involved in the course of treatment. Although the physician does not have to be physically present in the patient's treatment room while these services are provided, the services must be rendered under the direct supervision of the physician.

110. Direct supervision requires the physician to be present in the office suite to render assistance, if necessary.

111. If the physician does not directly supervise these services and the services were otherwise performed following applicable rules, the claim must be submitted using the provider number of the non-physician practitioner to identify the performing provider and payment is made in a reduced amount.

1. Evaluation and Management (E/M) Services

112. One group of CPT codes relating to physician services are those used to bill for evaluation and management (E/M) services. E/M services refer to visits and consultations furnished by physicians. E/M codes are categorized and sub-categorized to define the following:

where the patient's service was provided; if the patient is new or established; and what level of service was provided by the physician. E/M codes 99201 through 99215 establish the medical requirements for services provided to patients treated at the physician's office (hereafter referred to as "E&M Services").

113. The higher the CPT code level within each category, the more substantial the services provided by the doctor to the patient, the more thorough the patient history taken, the more elaborate the physical examination given, the more complex the medical decision making required, the more severe the patient's problem, and the more time the physician typically spends face-to-face with the patient and/or family. The physician must ensure that all of the key components, i.e., history, examination, and medical decision making, meet or exceed the stated requirements for that particular level of E/M service to be charged.

114. CPT Code 99203 is used to bill for an office visit with a new patient and requires a detailed history, a detailed examination and medical decision making of low complexity. The code expressly provides that "Typically, 30 minutes are spent face-to-face with the patient and/or family."

115. CPT Codes 99211 through 99215 are used to bill for office visits with established patients.

116. CPT Code 99211, the lowest level for office visits with established patients, is used to bill for an office visit "for the evaluation and management of an established patient that may not require the presence of a physician. Usually the presenting problem(s) are minimal. Typically, 5 minutes are spent performing or supervising these services.

117. CPT Codes 99212 through 99215 are for higher level visits with established patients, with each requiring more detailed histories, examinations and more detailed decision

making, and typically requiring face-to-face time between the physician and the patient or family of between 10 and 40 minutes depending on the code

2. Dermatological Surgery Codes

118. Other CPT codes are used to bill for other dermatology related surgical services for biopsies, removal of malignant growths, removal of skin and tissue, repairs of wounds, tissue transfer repair of wounds, destruction of skin growths, and related repairs. These CPT codes are hereafter referred to as the "Surgery Services." In this case, those items were billed by Marder and ADSCC using CPT Codes 11040 through 69100.

119. Marder and ADSCC submitted numerous claims for E&M CPT Codes and for Surgery CPT Codes. All of the claims for these codes indicated that Marder was the performing physician.

f. PATHOLOGY SERVICES

120. The pathology laboratory services at issue in this case are included in the Stark Law's definition of Clinical Laboratory Services and are therefore within the definition of Designated Health Services. 42 CFR 411.351 Those items were billed using CPT Codes 88305, 88312 and 88342 (hereafter referred to as "Pathology Services").

121. Pathology Services are also comprised of a Professional Component and a Technical Component, both of which may be performed independently or by different providers.

122. The Technical Component for Pathology Services encompasses the multiple steps required to properly prepare samples of tissue for examination.

a. Fixation is a step used to prevent decay and preserve cells and tissues in a "life-like" state.

b. Grossing, also referred to as "cut-up", involves an examination and description of the specimen that will include the appearance, the number

of pieces and their dimensions. Larger specimens may require further dissection to produce representative pieces from appropriate areas.

c. Processing is where batches of specimens are processed to allow the specimens to be infiltrated with a sequence of different solvents finishing in molten paraffin wax.

d. The specimens then are placed in an embedding center where they are placed in wax-filled molds known as specimen blocks.

e. Sectioning is where the specimen blocks are cut using extremely fine steel blades. Paraffin sections are usually cut at a thickness of 3 - 5µm ensuring that only a single layer of cells makes up the section.

f. The cells and other elements making up most specimens are largely colorless. In order to reveal structural detail using microscopy some form of staining is required.

g. After staining, the sections are covered with a glass coverslip, at which point the specimen is ready.

123. The foregoing steps require specialized laboratory equipment operated by properly trained personnel.

124. After the forgoing steps are completed, the specimens are then ready to be sent to a pathologist who will view them under a microscope to make an appropriate diagnosis and prepare a report. The work of the pathologist in viewing the slide under a microscope and preparing a report is the Professional Component of these laboratory services.

VI. NON-RENDERED, UNSUPERVISED AND UNQUALIFIED SERVICES

125. From at least January 1, 2008 through May 2014, Marder and ADSCC massively overbilled for radiation related services claimed to have been rendered to Medicare and TRICARE patients.

126. The total amount billed by Marder and ADSCC was over $49 million.

127. Marder and ADSCC acted with actual knowledge or in deliberate ignorance or reckless disregard of the falsity of these claims.

128. Marder and ADSCC had knowledge of the applicable Medicare statutes, rules and regulations governing the submission of claims for these services.

129. Marder and ADSCC submitted these claims with knowledge that they were being submitted in violation of applicable Medicare statutes, rules and regulations.

a. Upcoding of Radiation Levels

130. Marder and ADSCC utilize a total of three (3) radiation machines for treating patients at the two clinics. Two of the machines are located in the Port St. Lucie office. The third machine is located in the Okeechobee office.

131. All three machines are only capable of administering "superficial radiation" and this has been the case at all times relevant herein.

132. Originally, Marder and ADSCC only used CPT Code 77401 to bill for radiation treatments. From at least January 1, 2008 through to mid-June 2010, Marder and ADSCC submitted claims to Medicare and TRICARE only utilizing CPT Code 77401 for radiation treatments. During that time period, Marder and ADSCC were paid for over 22,000 services under CPT Code 77401. No claims were submitted during that time frame using CPT Codes 77402, 77407 and 77412.

133. In 2008, CPT Code 77401 was reimbursed by Medicare at approximately $51.06.

134. In 2009, reimbursement for CPT Code 77401 was reduced by Medicare to approximately $37.93.

135. In 2010, reimbursement for CPT Code 77401 was again reduced by Medicare, this time to approximately $26.89, about half of what it had been in 2008.

136. The amount ultimately paid to Marder and ADSCC was 80% of the amounts described above because 20% of the allowed amount is owed by the beneficiary as a co-payment.

137. In mid-June 2010, although Marder and ADSCC did not acquire any new equipment with which to administer radiation treatment to patients, Marder and ADSCC began submitting claims to Medicare and TRICARE under CPT Codes 77402, 77407 and 77412.

138. The reimbursement for CPT Codes 77402, 77407 and 77412 increased from 2008 to 2009 and again in 2010. In 2010, CPT Codes 77402, 77407 and 77412 were reimbursed at approximately $131.86, $224.86 and $203.60 respectively.

139. In 2011 and 2012, the total amount paid to Marder and ADSCC under CPT Code 77401 was less than $50.

140. In contrast, from June 2010 through approximately August 2014, the total amount paid to Marder and ADSCC under CPT Codes 77402, 77407 and 77412 was over $6 million for over 40,000 services.

141. All of the claims submitted by Marder and ADSCC to Medicare and TRICARE using CPT Codes 77402, 77407 and 77412 were false claims because the radiation devices owned by Marder were incapable of administering anything but superficial radiation and every claim should have been submitted using CPT Code 77401.

b. Unqualified personnel

142. All of the claims submitted by Marder and ADSCC to Medicare for radiation oncology services were false claims because he was not qualified under Medicare guidelines to render or supervise such services.

c. Hyperfractionation

143. The vast majority of claims for radiation treatment billed by Marder and ADSCC included a second claim for the same date of service using Modifier 76 to indicate a Repeat Procedure as would be done if the patient were receiving Hyperfractionation treatment.

144. All of the claims submitted by Marder and ADSCC to Medicare for twice a day hyperfractionation treatments for basal cell carcinoma or squamous cell carcinoma where the lesions were less than or equal to 2 cm were in direct violation of Medicare rules and were false claims because such treatments are not a covered service.

145. In addition, Marder and ADSCC routinely administered twice a day hyperfractionation treatments separated by far less than the six hours required by the applicable standard of care, typically administering such treatments less than an hour apart and thereby putting patients at risk of harm from the radiation. Marder authorized this as an inducement to patients who might otherwise reject the treatment because of the inconvenience of returning to the clinic twice a day. The shorter interval between treatments also allowed Marder and ADSCC to process more patients per day and also to double revenues by billing two times per day.

146. All of the claims submitted by Marder and ADSCC to Medicare for twice a day hyperfractionation treatments in circumstances where there was less than 6 hours between treatments were below the standard of care and were false claims.

d. Billing in Excess Quantities

147. Marder and ADSCC routinely billed radiation services in quantities in excess of the single treatment per patient per day limit established by Medicare policy.

148. All of the claims for quantities in excess of the single treatment per patient per day allowed by Medicare are false.

e. Failure to Supervise Due to Travel

149. Marder traveled extensively outside the local Florida region during the time period at issue in this complaint. Many of his travels took him outside of the United States. Set

forth below is a partial listing of the time periods during which Marder engaged in international travel and therefore was completely absent from both office location of ADSCC:

Departure	Return	Length
07/11/08	07/29/08	18
10/12/08	10/23/08	11
01/11/09	01/18/09	7
09/29/09	10/11/09	12
12/17/09	01/04/10	17
02/03/10	02/11/10	8
03/17/10	03/19/10	2
06/23/10	07/16/10	23
09/19/10	10/01/10	12
06/27/11	07/18/11	21
10/01/11	10/21/11	20
07/08/12	08/06/12	28
09/27/12	10/09/12	12
01/23/13	01/27/13	4
07/20/13	08/04/13	14
09/15/13	09/27/13	12
12/22/13	01/20/14	28
02/28/14	03/07/14	7

150. Although not even in the country, Marder continued to bill for numerous physician services or services that required his direct supervision and direct personal supervision during the time periods identified above.

151. A summary of the Medicare claims for which Marder and ADSCC billed and were paid during the time periods described above is attached hereto as Exhibit 2.

152. A chart identifying each item on a line-by-line basis for which Marder and ADSCC billed and were paid by Medicare during the time periods described above is attached hereto as Exhibit 3.

153. The claims include services allegedly rendered by Marder and ADSCC to 579 different Medicare patients.

154. A summary of the TRICARE claims for which Marder and ADSCC billed and were paid during the time periods described above is attached hereto as Exhibit 4.

155. A chart identifying each item on a line-by-line basis for which Marder and ADSCC billed and were paid by TRICARE during the time periods described above is attached hereto as Exhibit 5.

156. Marder and ADSCC continued to bill for radiation therapy services that required the direct personal supervision of Marder during the time periods identified above. All of the claims submitted for radiation therapy while Marder was out of the country were false claims and are listed on the attached Exhibits 3 and 5. Those items were billed using CPT Codes 77261,77280,77300,77332,77334,77336,77401,77402,77407,77412 and 77427. Marder and ADSCC billed Medicare over $2.7 million for over 8,000 procedures under those codes and were paid over $830,000.00.

157. Marder and ADSCC continued to bill for E&M services that required his physical presence with the patient during the time periods identified above. All of the claims submitted for E&M services while Marder was out of the country were false claims and are listed on the attached Exhibits 3 and 5. Those items were billed using CPT Codes 99203, 99212, 99213, 99214 and 99215. Marder and ADSCC billed Medicare over $56,000 for almost 600 office visits under those codes and were paid over $33,000.00.

158. Marder and ADSCC continued to bill for Surgery CPT Codes indicating that Marder personally performed the services during the time periods identified above. All of the claims submitted for Surgery CPT Codes while Marder was out of the country were false claims and are listed on the attached Exhibits 3 and 5. Those items were billed using CPT Codes 11040

through 69100. Marder and ADSCC billed Medicare over $400,000 for almost 2100 of those surgical procedures under those codes and were paid over $100,000.00.

159. Marder and ADSCC continued to bill for Pathology CPT Codes indicating that Marder personally performed the services during the time periods identified above. All of the claims submitted for Pathology CPT Codes while Marder was out of the country were false claims and are listed on the attached Exhibits 3 and 5. Those items were billed using CPT Codes 88305, 88312 and 88342. Marder and ADSCC billed Medicare over $400,000 for over 1800 pathology procedures under those codes and were paid over $145,000.00.

f. Failure to Supervise Due to the Operation of Two Geographically Separate Offices

160. Marder treated patients at two geographically separate offices.

161. Marder's primary office was the one located at 9580 South Federal Highway, Port St. Lucie, FL 34592 (the "Port St. Lucie office").

162. Marder also operated a medical clinic at 202 NE 2d St., Suite #2, Okeechobee, FL 34972 (the "Okeechobee office").

163. Marder was only physically present in the Okeechobee office for half a day, twice a month.

164. Marder was often absent from the Port St. Lucie office, frequently taking time off, arriving late or departing early.

165. Marder and ADSCC submitted claims to Medicare and TRICARE without indicating whether the patient was treated at the Port St. Lucie office or the Okeechobee office.

166. The claims submitted to Medicare and TRICARE did not include information regarding the time of day the services were rendered.

167. The detailed information regarding whether the patient was treated at the Port St. Lucie office or the Okeechobee office, and the time of day the patient was treated, is exclusively within the possession of Marder and ADSCC.

168. All of the claims submitted for radiation therapy in one office while Marder was in the other office were false claims.

169. All of the claims submitted for E&M services in one office while Marder was in the other office were false claims.

170. All of the claims submitted for Surgery CPT Codes in one office while Marder was in the other office were false claims.

g. Additional Examples of False Claims

1. Medicare Beneficiary BM

171. Marder and ADSCC submitted and were paid for numerous claims for Medicare Beneficiary BM during multiple encounters between 2010 through 2014. In total for this one patient, Marder and ADSCC were paid for over 1847 services for which they billed over $535,000 and were paid over $200,000. The co-payment owed by this patient for these services totaled over $52,000. The paid services included over 1000 radiation treatments, and over 200 biopsies/excisions and pathology services.

172. Beneficiary BM underwent a one-month course of radiation beginning September 11, 2013 and ending on October 8, 2013. Marder and ADSCC billed Medicare for the radiation services rendered during that time period, but the payments were denied. Marder and ADSCC billed Medicare for those services a second time, but on that occasion the claims were paid.

173. The first time they were billed, those claims reflected a recurring pattern of radiation treatments for each of the 20 days on which services were rendered. On each of the 20

days, Marder and ADSCC billed for a total of 8 radiation treatments under CPT Code 77402. Two treatments were billed using CPT Code 77402 with no modifier, two treatments were billed using CPT Code 77402 with a 76 modifier for a repeat procedure, two treatments were billed using CPT Code 77402 with a 59 modifier for Distinct Procedural Services and two treatments were billed using CPT Code 77402 with both modifier 76 and 59. The amount billed for the 160 radiation treatments was $2,200 per day for a total $44,000.

174. Marder and ADSCC thereafter billed the radiation treatments for those same 20 days a second time. This time, the radiation services were billed under CPT Code 77412 with a quantity of 2 and no modifiers were used. Each pair of treatments was billed at $700 and paid at $376.53. The total paid by Medicare for the radiation treatments during those 20 days was $7,530.60.

175. On October 9, 2013, Marder sent a letter to Medicare on the Letterhead of ADSCC. In that letter, he attested that the "signatures/notations" contained in the medical record for Beneficiary BM for September 11, 2013 and ending on October 8, 2013 were made by him when he "treated/diagnosed" the beneficiary. The letter additionally stated that "I do hereby attest that this information is true, accurate and complete to the best of my knowledge and I understand that any falsification, omission or concealment of materials fact may subject me to administrative, civil or criminal liability."

176. The accompanying medical record for Beneficiary BM included a "Tumor Dose Record" containing a separate dated line for each radiation treatment. Marder's signed initials appear eight times on the Tumor Dose Record. Four of the initials correspond to dates of service of September 17, 2013, September 23, 2013, September 25, 2013 and September 27, 2013.

177. On September 15, 2013, Marder departed for a trip to Frankfurt and did not return to the United States until September 27, 2013.

178. The October 9, 2013 letter sent by Marder to Medicare did not disclose any information regarding his absence from the country for 12 days of the time frame at issue.

2. Medicare Beneficiary AW

179. Marder and ADSCC submitted and were paid for numerous claims for Medicare Beneficiary AW during multiple encounters between 2010 through 2014. In total for this one patient, Marder and ADSCC were paid for 730 services for which they billed over $200,000 and were paid over $73,000. The co-payment owed by this patient for these services totaled over $18,000.

180. Beneficiary AW underwent a one-month course of radiation beginning November 5, 2012 and ending on December 4, 2012. During that time period, Marder and ADSCC billed a recurring pattern of radiation treatments for each of the 20 days on which services were rendered. On each of the 20 days, Marder and ADSCC billed for a total of 8 radiation treatments under CPT Code 77402. Two treatments were billed using CPT Code 77402 with no modifier, two treatments were billed using CPT Code 77402 with a 76 modifier for a repeat procedure, two treatments were billed using CPT Code 77402 with a 59 modifier for Distinct Procedural Services and two treatments were billed using CPT Code 77402 with both modifier 76 and 59. Each pair of treatments was billed at $550 and paid at $308.45 for a total of $1,233.80 just for the radiation treatments each day. The total paid by Medicare for the radiation treatments during those 20 days was $19,908.

181. In addition to the radiation treatments themselves, Marder and ADSCC billed for another $18,790 in radiation management related services which, in part, were inflated by the

overbilled radiation treatment claims because some of the radiation management related services are paid based on the number of radiation treatments. Marder and ADSCC were paid an additional $8,163.39 for the radiation management related services

182. In total during that one-month, Marder and ADSCC were paid over $28,000 by Medicare. In addition, the patient owed another $7,017.97 to Marder and ADSCC as a co-payment.

3. Medicare Beneficiary SS

183. Marder and ADSCC submitted and were paid for numerous claims for Medicare Beneficiary SS during multiple encounters from January 2013 through February 2014. In total for this one patient, Marder and ADSCC were paid for over 500 services for which they billed over $168,000 and were paid over $64,000. The co-payment owed by Beneficiary SS for these services totaled over $16,800.

184. Marder and ADSCC billed for radiation treatments allegedly administered to Beneficiary SS on a regular basis beginning December 10, 2013 and ending on February 18, 2014. There were also services billed and paid for biopsies, destruction of lesions and pathology on December 9, 2013.

185. Prior to December 9, 2013, the most recent services billed by Marder and ADSCC for Beneficiary SS were in April 2013, eight months earlier.

186. On December 9, 2013, in addition to billing for a Level V office visit under CPT Code 99215, Marder and ADSCC billed for four biopsies under CPT Codes 11100 and 11101, the destruction of four lesions under CPT Codes 17000 and 17003 and for four pathology services under CPT Codes 88305.

187. The very next day, Marder and ADSCC began billing for radiation treatments to Beneficiary SS.

188. During that time period, Marder and ADSCC billed for radiation treatments on each of the 41 days on which services were rendered to Beneficiary SS. On each of the 41 days, Marder and ADSCC billed for a total of 2 radiation treatments under CPT Code 77412 with no modifier. Each pair of treatments was billed at $700 and paid at $374.83. The total paid by Medicare for the radiation treatments during those 20 days was $15,018.70.

189. In addition to the radiation treatments themselves, Marder and ADSCC billed for another $20,630 in radiation management related services which, in part, were inflated by the overbilled radiation treatment claims because some of the radiation management related services are paid based on the number of radiation treatments. For example, Marder and ADSCC billed 14 times using CPT Code 77427 (used to bill for every 5 treatments) thereby indicating that a total of 70 treatments were managed during the 41 days of treatment. Marder and ADSCC billed using CPT Code 77300 (for calculating the radiation dose) eight times on four different days: December 10, 2013, December 27, 2013, January 20, 2014 and February 5, 2014.

190. Marder and ADSCC were paid an additional $3,781.64 for the radiation management related services.

191. Marder and ADSCC also billed and were paid for an office visit using CPT Code 99212 on January 9, 2014.

192. On December 22, 2013, Marder departed for a trip to France and Israel and did not return until January 20, 2014. While Marder was out of the country, Marder and ADSCC billed $15,500 for services allegedly rendered to Beneficiary SS for which payment was made in the amount of $5,694.15.

4. Medicare Beneficiary EW

193. Marder and ADSCC submitted and were paid for numerous claims for Medicare Beneficiary EW during encounters on 22 days from October 26, 2009 through December 10, 2009. In total for this one patient, Marder and ADSCC were paid for 153 services for which they were paid over $10,000, including 80 radiation treatments and 30 pathology services.

194. The following is a summary of the paid claims for beneficiary EW during that time period:

CPT Code	Quantity	Paid
11100	1	$37.78
11101	9	$223.92
11303	1	$48.22
11312	1	$45.55
11313	1	$114.92
11604	2	$224.32
11623	1	$108.65
11626	1	$152.50
13101	1	$295.94
13121	1	$325.90
13132	2	$853.72
17111	1	$47.64
77261	2	$119.26
77280	2	$315.10
77401	80	$2,427.20
77427	16	$2,519.20
88305	30	$2,600.65
99213	1	$50.52
Total	153	$10,510.99

5. Medicare Beneficiary PB

194. Marder and ADSCC submitted and were paid for numerous claims for Medicare Beneficiary PB during multiple encounters between 2008 through 2013. In total for this one patient, Marder and ADSCC were paid for over 645 services for which they billed over $191,000

and were paid over $53,000. The co-payment owed by this patient for these services totaled over $13,000.

195. Marder and ADSCC submitted and were paid for numerous claims for Medicare Beneficiary PB during encounters on 22 days from January 5, 2010 through February 18, 2010. In total for this time period for this patient, Marder and ADSCC were paid for 110 services for which they were paid over $5,200, including 86 radiation treatments and 18 treatment management services.

196. The following is a summary of the paid claims for beneficiary EW during that time period:

CPT Code	Quantity Billed	Amt Billed	Amt Paid
77261	1	$395.00	$60.54
77280	1	$375.00	$146.44
77300	1	$550.00	$56.58
77332	1	$200.00	$62.49
77336	2	$550.00	$87.68
77401	86	$19,350.00	$1,849.86
77427	18	$12,150.00	$2,956.86
Total	110	$ 33,570.00	$ 5,220.45

6. Medicare Beneficiary CE

197. Marder and ADSCC submitted and were paid for numerous claims for Medicare Beneficiary EW during encounters on 22 days from May 15, 2012 through July 16, 2012 with actual radiation treatment first commencing on June 11, 2012. In total for this one patient during this time period, Marder and ADSCC were paid for 236 services for which they were paid over $30,000, including 160 radiation treatments and 14 treatment management services.

198. During that time period, Marder and ADSCC billed a recurring pattern of radiation treatments for each of the 22 days on which services were rendered. On each of the 22 days, Marder and ADSCC billed for a total of 8 radiation treatments under CPT Code 77402. Two treatments were billed using CPT Code 77402 with no modifier, two treatments were billed using CPT Code 77402 with a 76 modifier for a repeat procedure, two treatments were billed using CPT Code 77402 with a 59 modifier for Distinct Procedural Services and two treatments were billed using CPT Code 77402 with both modifier 76 and 59. Each pair of treatments was billed at $550 and paid at $308.45 for a total of $1,233.80 just for the radiation treatments each day. The total paid by Medicare for the radiation treatments during those 20 days was $24,676.

199. The following is a summary of the paid claims for beneficiary EW during that time period:

CPT Code	Quantity Billed	Amt Paid
11100 Total	1	$88.95
11101 Total	11	$309.94
14021 Total	1	$764.74
77261 Total	2	$120.84
77280 Total	2	$315.46
77300 Total	4	$228.40
77332 Total	1	$65.23
77336 Total	14	$552.44
77402 Total	160	$24,676.00
77427 Total	14	$2,113.72
88305 Total	15	$1,327.07
99203 Total	1	$90.01
99212 Total	2	$72.24
J3303 Total	8	$9.16
Grand Total	236	$30,734.20

7. Medicare Beneficiary BL

200. Marder and ADSCC submitted and were paid for numerous claims for Medicare Beneficiary BL during multiple encounters between 2008 through 2014. In total for this one patient, Marder and ADSCC were paid for over 1200 services for which they billed over $344,000 and were paid over $113,000. The co-payment owed by this patient for these services totaled over $28,000.

201. Marder and ADSCC submitted and were paid for numerous claims for Medicare Beneficiary BL during encounters on 16 days from January 2011 through February 7, 2011 with actual radiation treatment first commencing on January 19, 2011. In total during this time frame, Marder and ADSCC were paid for 145 services for which they were paid over $20,000, including 56 radiation treatments, 10 treatment management services and 35 pathology services.

202. The following is a summary of the paid claims for beneficiary EW during that time period:

CPT Code	Quantity	Amt Paid
11100	2	$161.66
11101	17	$478.72
11604	1	$132.85
13121	1	$379.87
14021	1	$758.66
14060	1	$677.04
77261	2	$123.26
77280	2	$315.40
77300	4	$235.04
77332	1	$66.21
77336	10	$438.60
77407	56	$11,896.77
77427	10	$1,543.50
88305	35	$3,081.11
99212	1	$35.15
99213	1	$58.40
	289	$40,706.08

8. Medicare Beneficiary LG

203. Marder and ADSCC submitted and were paid for numerous claims for Medicare Beneficiary LG during multiple encounters between 2008 through 2013. In total for this one patient, Marder and ADSCC were paid for over 1745 services for which they billed over $439,000 and were paid over $135,000. The co-payment owed by this patient for these services totaled over $34,000.

204. Marder and ADSCC submitted and were paid for numerous claims for Medicare Beneficiary LG during encounters on 21 days from June 12, 2008 through July 14, 2008. In total during this time frame, Marder and ADSCC were paid for 245 services for which they were paid over $16,000, including 138 radiation treatments and 29 treatment management services for the 21 days on which radiation was administered. On three days, Marder and ADSCC billed as many as 14 separate line items using CPT Code 77401 on each day. On June 17, 2008, Marder and ADSCC billed over $11,000 for 33 different services.

205. The following is a summary of the paid claims for beneficiary EW during that time period:

CPT Code	Quantity Billed	Amt Billed	Amt Paid
11100	1	$190.00	$71.15
77261	7	$2,765.00	$394.45
77280	7	$2,625.00	$1,095.99
77300	11	$6,050.00	$707.85
77332	21	$4,200.00	$1,385.01
77334	7	$2,625.00	$1,009.82
77336	22	$6,050.00	$1,566.39
77401	138	$31,050.00	$5,606.49
77427	29	$19,575.00	$4,165.64
88305	1	$225.00	$84.57
99212	1	$65.00	$30.81
Total	245	$75,420.00	$16,118.17

VII. THE ILLEGAL LABORATORY REFERRAL SCHEME

a. False and Fraudulent Claims and Statements

206. Marder and ADSCC referred large volumes of laboratory tests for Medicare patients to Kendall and KML in return for remuneration paid by Kendall and KML. The remuneration was paid by Kendall and KML through the device of allowing Marder and ADSCC to bill and collect payment from Medicare for the work performed by Kendall and KML.

207. From at least 2008 to the present, ADSCC submitted, and Marder, Kendall and KML caused to be submitted, and Marder and ADSCC received payment for, millions of dollars in false Medicare claims based on these illegal patient referrals. They made, and caused to be made, numerous false statements material to support the payment of these claims.

208. Marder, ADSCC, Kendall and KML acted with actual knowledge or in deliberate ignorance or reckless disregard of the falsity of these claims.

209. Marder, ADSCC, Kendall and KML submitted or caused the submission of these claims with knowledge that they were being submitted in violation of applicable Medicare statutes, rules and regulations.

b. Background

210. Marder, ADSCC, Kendall and KML have all participated in the Medicare Program for many years. As a result, they have had an obligation to be familiar with the Medicare laws, regulations, and program instructions during all times relevant herein.

211. The Stark Law, 42 U.S.C. § 1395nn, was first enacted in 1989, and the Anti-Kickback Statute, 42 U.S.C. § 1320a-7b, was first enacted in 1972.

212. KML is located over 120 miles driving distance from Marder's clinic in Port St. Lucie and over 130 miles driving distance from Marder's clinic in Okeechobee.

213. Approximately 80% of the laboratory work referred by Marder and ADSCC to Kendall and KML was for patients age 65 or older, and who were thereby eligible for Medicare.

214. Marder applied for and received a license to perform laboratory services in his Port St. Lucie clinic. However, the only laboratory equipment covered by the license was a microscope. The license, number 800016385, was issued to Marder individually. The license did not encompass the operation of any laboratory equipment or facilities needed to perform the Technical Component of processing of skin samples.

215. Marder and ADSCC billed Medicare for Clinical Laboratory Services using CPT Codes 88305 (Level IV – Surgical Pathology, gross and microscopic examination), 88312 (Special stained specimen slides to identify organisms including interpretation and report) and 88342 (Tissue or cell analysis by immunologic technique)(hereinafter referred to collectively as "Pathology Services").

c. The Operation of the Illegal Laboratory Referral

216. Marder and ADSCC performed numerous biopsies and excisions on their patients which resulted in the need for a tissue specimen to be examined microscopically.

217. Marder and ADSCC had the tissue samples delivered to Kendall and KML on a regular basis.

218. In order to advance the scheme to defraud, Kendall and KML performed both the Technical Component and the Professional Component of all laboratory work referred by Marder and ADSCC.

219. Then, rather than issuing a report on the letterhead of KML, Kendall and KML created a pathology report on letterhead indicating that the report had been prepared by Marder when that was not the case.

220. The false pathology report generated by Kendall and KML included a signature line for Marder, often with Marder's signature already digitally inserted.

221. In at least some cases, the false report was on the letterhead of a laboratory named "Marder Medical Laboratory." No legal entity by the name of Marder Medical Laboratory has ever existed. Marder's attempts to secure a laboratory license in the name of Marder Medical Laboratory were rejected for that reason.

222. Kendall and KML did not submit any claims to Medicare for any of the services rendered to the Medicare beneficiaries referred by Marder and ADSCC, but instead transmitted the false pathology reports to Marder and ADSCC in order to allow them to submit the false claims to Medicare.

223. In return, Marder shared the proceeds of the fraud with Kendall for his role in the scheme. Since at least 2010, Marder has paid Kendall approximately $120,000 a year in payments disguised as a salary to Kendall on the fictitious basis that Kendall was an employee of Marder or ADSCC.

224. As a result of the scheme, Marder and ADSCC were paid for laboratory work that they never performed. And, because Marder was the owner and sole physician at ADSCC, he was in a position where he made the decisions on the number of biopsies and excisions to perform on his patients knowing that the more biopsies and excisions he subjected his patients to, the more he would profit by being paid by Medicare for pathology services he never rendered.

225. Marder and ADSCC generally imposed a quota upon their employed physician assistants of at least 50 biopsies per day.

226. As a result of the scheme, between 2008 through approximately August 2014, Kendall and KML caused to be submitted and Marder and ADSCC submitted false claims to Medicare for over 35,000 Pathology Services. All but 61 of the Pathology Services were billed globally meaning that Marder and ADSCC were thereby claiming to have performed both the Professional Component and the Technical Component. None of the claims were submitted with Modifier 26 indicating that they were being submitted only for the Professional Component. Less than $4,000 in total was paid on the 61 claims were submitted using the Modifier TC to indicate that they were being submitted only for the Technical Component.

227. On the basis of the false claims, Marder and ADSCC were paid over $2.8 million by Medicare for the Pathology Services that were billed globally.

VIII. FIRST CAUSE OF ACTION

(False Claims Act: Presentation of False Claims)
(31 U.S.C. § 3729(a)(1) (claims up to and through May 19, 2009)
and 31 U.S.C. §3729(a)(1)(A) (claims from and after May 20, 2009))

228. The United States repeats and realleges the preceding paragraphs as if fully set forth herein.

229. Defendants Marder and ADSCC knowingly presented or caused to be presented false or fraudulent claims for payment or approval to the United States for Radiation Therapy, E&M Services, Surgery Services and Pathology Services.

230. Defendants Marder and ADSCC knowingly presented or caused to be presented false or fraudulent claims for services that were billed in violation of applicable Medicare

statutes, regulations and rules for Radiation Therapy, E&M Services, Surgery Services and Pathology Services.

231. By virtue of the false or fraudulent claims that Marder and ADSC made and/or caused to be made, the United States suffered damages and therefore is entitled to treble damages under the False Claims Act, to be determined at trial, plus civil penalties of not less than $5,500 and up to $11,000 for each violation.

IX. SECOND CAUSE OF ACTION

(False Claims Act: Presentation of False Claims)
(31 U.S.C. § 3729(a)(1) (claims up to and through May 19, 2009)
and 31 U.S.C. §3729(a)(1)(A) (claims from and after May 20, 2009))

232. The United States repeats and realleges the preceding paragraphs as if fully set forth herein.

233. Defendants Marder, ADSCC, Kendall and KML knowingly presented or caused to be presented false or fraudulent claims for payment or approval to the United States for laboratory services that were false as a result of illegal kickbacks.

234. Defendants Marder, ADSCC, Kendall and KML knowingly presented or caused to be presented false or fraudulent claims for payment or approval to the United States by submitting claims for laboratory services that were ineligible for reimbursement under the Stark Law's express prohibition on Medicare billing and Medicare reimbursement for services that are the product of a referral from a physician with whom the physicians has an illegal financial relationship.

235. Defendants Marder and ADSCC knowingly presented or caused to be presented false or fraudulent claims for services that were billed in violation of applicable Medicare statutes, regulations and rules.

236. By virtue of the false or fraudulent claims that Marder, ADSCC, Kendall and KML made and/or caused to be made, the United States suffered damages and therefore is entitled to treble damages under the False Claims Act, to be determined at trial, plus civil penalties of not less than $5,500 and up to $11,000 for each violation.

X. THIRD CAUSE OF ACTION

(False Claims Act: Presentation of False Statements Material to False Claims)
(31 U.S.C. § 3729(a)(1)(B))

237. The United States repeats and realleges the preceding paragraphs as if fully set forth herein.

238. Defendants Marder and ADSCC knowingly made, used, or caused to be made or used false records or statements material to false or fraudulent claims and to get such claims paid by the United States with respect to Radiation Therapy, E&M Services, Surgery Services and Pathology Services.

239. Defendants Marder and ADSCC knowingly made, used, or caused to be made or used false records or statements material to false or fraudulent claims and to get false or fraudulent claims paid by the United States with respect to for Radiation Therapy, E&M Services, Surgery Services and Pathology Services that were billed in violation of applicable Medicare statutes, regulations and rules.

240. By virtue of the false or fraudulent claims that Marder and ADSCC made and/or caused to be made, the United States suffered damages and therefore is entitled to treble damages under the False Claims Act, to be determined at trial, plus civil penalties of not less than $5,500 and up to $11,000 for each violation.

XI. FOURTH CAUSE OF ACTION

(False Claims Act: Presentation of False Statements Material to False Claims)
(31 U.S.C. § 3729(a)(1)(B))

241. The United States repeats and realleges the preceding paragraphs as if fully set forth herein.

242. Defendants Marder, ADSCC, Kendall and KML knowingly made, used, or caused to be made or used false records or statements material to false or fraudulent claims and to get such claims paid by the United States with respect to laboratory services that were ineligible for reimbursement as a result of illegal kickbacks.

243. Defendants Marder, ADSCC, Kendall and KML knowingly made, used, or caused to be made or used false records or statements material to false or fraudulent claims and to get false or fraudulent claims paid by the United States with respect to laboratory services ineligible for reimbursement under the Stark Law's express prohibition on Medicare billing and Medicare reimbursement for services that are the product of a referral from a physician with whom the physicians has an illegal financial relationship.

244. Defendants Marder and ADSCC knowingly presented and caused to be presented false or fraudulent claims for services that were billed in violation of applicable Medicare statutes, regulations and rules.

245. By virtue of the false or fraudulent claims that Marder, ADSCC, Kendall and KML made and/or caused to be made, the United States suffered damages and therefore is entitled to treble damages under the False Claims Act, to be determined at trial, plus civil penalties of not less than $5,500 and up to $11,000 for each violation.

XII. FIFTH CAUSE OF ACTION
(Conspiracy (31 U.S.C. § 3729(a)(3)))

246. The United States repeats and realleges the preceding paragraphs as if fully set forth herein.

247. Defendants Marder, ADSCC, Kendall and KML entered into an agreement to have the United States pay false or fraudulent claims by entering into a conspiracy for Kendall and KML to pay kickbacks to Marder and ADSCC in return for referrals for laboratory services to be sent from Marder and ADSCC to Kendall and KML.

248. Defendants Marder, ADSCC, Kendall and KML entered into an agreement to have the United States pay false or fraudulent claims by entering into a conspiracy with respect to laboratory services ineligible for reimbursement under the Stark Law's express prohibition on Medicare billing and Medicare reimbursement for services that are the product of a referral from a physician with whom the physician has an illegal financial relationship.

249. By virtue of the false or fraudulent claims that Marder, ADSCC, Kendall and KML conspired to be made and/or caused to be made, the United States suffered damages and therefore is entitled to treble damages under the False Claims Act, to be determined at trial, plus civil penalties of not less than $5,500 and up to $11,000 for each violation.

XIII. SIXTH CAUSE OF ACTION
(Unjust Enrichment)

250. The United States repeats and realleges the preceding paragraphs as if fully set forth herein.

251. The United States claims the recovery of all monies by which Marder and ADSCC have been unjustly enriched.

252. As a consequence of the acts set forth above, Marder and ADSCC were unjustly enriched at the expense of the United States in an amount to be determined at trial which, under the circumstances, in equity and good conscience, should be returned to the United States.

XIV. SEVENTH CAUSE OF ACTION
(Payment by Mistake)

253. The United States repeats and realleges the preceding paragraphs as if fully set forth herein.

254. The United States claims the recovery of all monies it paid to Marder and ADSCC by mistake.

255. As a consequence of the acts set forth above, Marder and ADSCC were paid by mistake at the expense of the United States in an amount to be determined at trial which should be returned to the United States.

PRAYER FOR RELIEF

WHEREFORE, the United States demands and prays that judgment be entered in its favor against defendants as follows:

I. On the First, Second, Third, Fourth and Fifth Counts under the False Claims Act, for the amount of the United States' damages, trebled as required by law, and such civil penalties as are required by law, together with all such further relief as may be just and proper.

II. On the Sixth Count for unjust enrichment, for the amounts by which defendants were unjustly enriched, plus interest, costs, and expenses, and for all such further relief as may be just and proper.

III. On the Seventh Count for payment by mistake, for the amounts the United States paid by mistake, plus interest, costs, and expenses, and for all such further relief as may be just and proper.

DEMAND FOR JURY TRIAL

The United States demands a jury trial in this case.

Dated: November 19, 2014

Respectfully submitted,
WIFREDO A. FERRER
UNITED STATES ATTORNEY

By: /s Mark Lavine

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI, FLORIDA

Sealed

UNITED STATES OF AMERICA; and
The STATE OF FLORIDA, ex rel,
THEODORE A. SCHIFF, M.D.

Plaintiffs,

CASE NO.: 13-24503
UNDER SEAL

v.

CIV-MOORE

TORRES

GARY L. MARDER, D.O.;
ALLERGY, DERMATOLOGY & SKIN
CANCER CENTER, INC. ,
a Florida corporation
MEGAN BOCK, PA; and
MARTIN BURKE, PA
ROBERT I. KENDALL, M.D.
KENDALL MEDICAL LABORATORY,
INC., a Florida corporation

Defendants.

COMPLAINT FOR DAMAGES AND OTHER RELIEF
UNDER THE *QUI TAM* PROVISIONS OF THE FALSE CLAIMS ACT
AND DEMAND FOR JURY TRIAL

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I. INTRODUCTION

1. This is an action brought on behalf of the UNITED STATES OF AMERICA and the STATE OF FLORIDA (collectively, the "Government"), to recover treble damages and civil penalties against Defendants, pursuant to the Federal False Claims Act, 31 U.S.C. § 3729 et seq., as amended, and the Florida False Claims Act, Fla. Stat. § 68.082 et seq. (collectively "The False Claims Acts").

2. Plaintiff Theodore A. Schiff, M.D. ("Relator") brings this *qui tam* action to recover treble damages and civil penalties on behalf of the Government. The allegations in this Complaint arise from Plaintiff's evidence, as set forth more specifically below, that the above-captioned Defendants have submitted false and fraudulent claims for reimbursement to the Government.

3. Defendant, Gary L. Marder D.O. ("MARDER") has billed for tens of thousands of services which are not medically necessary, such as biopsies of patently benign tissue. After ordering the unnecessary biopsies, MARDER compounds the fraud by performing medically unnecessary radiation therapy and/or surgeries on benign and non-cancerous skin lesions. Moreover, MARDER utilizes a specialized, rarely used and medically unnecessary type of radiation therapy that he performs incorrectly, thus increasing the potential for adverse side effects to the patient. Further, MARDER permits Defendants Megan Bock PA ("BOCK") and Martin Burke PA ("BURKE") to routinely administer radiation therapy/treatment to MARDER patients, although BOCK and BURKE are neither qualified nor licensed to lawfully administer such treatments.

4. Additionally, Defendant MARDER and Defendant Robert I. Kendall, M.D. ("KENDALL") have come to an illegal arrangement for profit pursuant to which MARDER refers pathology work to KENDALL, KENDALL performs the work at KENDALL's office, and

KENDALL permits MARDER to bill globally for the work performed by KENDALL as if performed by MARDER. Thus, MARDER is engaging and paying KENDALL to perform MARDER's pathology work for which MARDER and KENDALL receive fees and/or referrals which violate the Medicare and Medicaid Patient Protection Act of 1987, 42 U.S.C. § 1320a-7b(b) ("Anti-Kickback Statute" or "AKS") and the Federal False Claims Act ("FCA"), 31 U.S.C. §§ 3729-3733 ("FCA"). KENDALL benefits because MARDER sends referrals to KENDALL. MARDER benefits because he bills for work performed by KENDALL.

II. JURISDICTION AND VENUE

5. This Court has jurisdiction over the subject matter of this action pursuant to 28 U.S.C. Section 131 and 31 U.S.C. Sections 3730(b) and 3732(a), which specifically confers jurisdiction.

6. This Court has personal jurisdiction over Defendants pursuant to 31 U.S.C. section 3732(a) which authorizes nationwide service of process. Defendants can be found in, reside in, or have transacted business in the Southern District of Florida.

7. Venue is proper in this District pursuant to 31 U.S.C. Section 3732(a) because the Defendants can be found in, reside in, or have transacted business in the Southern District of Florida, and the alleged acts occurred in this District.

8. No allegation set forth in this Compliant is based on a public disclosure of allegations or transactions in a criminal, civil or administrative hearing, in a Congressional, administrative or General Accounting Office report, hearing audit, or investigation, or from the news media. Further, to the extent Relator is aware of any public disclosures, this complaint (the "Complaint") is not based upon such public disclosures. Plaintiff SCHIFF has direct and independent knowledge, within the meaning of 31 U.S.C. Section 3730(e)(4)(B) and the

analogous provisions of the Florida FCA, of the information on which the allegations set forth in this Complaint are based.

III. THE PARTIES

9. Relator Theodore A. Schiff is a resident of Palm Beach County, Florida, and brings this action on behalf of himself, the STATE OF FLORIDA, and the UNITED STATES OF AMERICA. Relator is a double Board Certified Medical Doctor in Dermatology and Dermatopathology licensed to practice Medicine in the State of Florida. Relator has among one of his specializations the treatment of skin cancer. Relator is the president and principal owner of Water's Edge Dermatology, LLC ("Water's Edge Dermatology"). The allegations set forth in this Complaint are based on personal investigation, testimony of witnesses, and the fact that Water's Edge Dermatology often receives patients who have been treated by Defendant Marder and are seeking a second opinion after receiving a "skin cancer" diagnosis from Defendant Marder.

10. Defendant Marder (a/k/a Gary L. Marder D.O.) (MARDER) is a physician, who resides in Palm Beach County, Florida, and who was licensed to practice Medicine in the State of Florida at all times relevant to this Complaint.

11. Defendant, Allergy, Dermatology & Skin Cancer Center, Inc. (ALLERGY) is a Florida Corporation owned and operated by MARDER doing business at 9580 South Federal Highway, Port St. Lucie, FL 34952, with a satellite office located at 202 NE 2nd Street #2 Okeechobee, Florida 34972.

12. Allergy, Dermatology & Skin Cancer Center, Inc. sometimes does business under an expired (as of October 31, 2007) fictitious name of Gary L. Marder D.O., Medical Lab (MARDER LABORATORY).

13. MARDER D.O., ALLERGY, and MARDER MEDICAL LABORATORY shall be collectively referred to as MARDER.

14. Defendant BOCK is a physician assistant (PA) who resides in Port Saint Lucie County, Florida, and who was licensed as a physician assistant in the State of Florida at all times relevant to this Complaint.

15. Defendant BURKE is a physician assistant (PA) who resides in Port Saint Lucie County, Florida, and who was licensed as a physician assistant in the State of Florida at all times relevant to this Complaint.

16. Defendant Kendall (a/k/a Robert I. Kendall M.D.) (KENDALL) is a physician and a Board Certified Pathologist, who resides in Miami-Dade County, Florida, and who was licensed to practice Medicine in the State of Florida at all times relevant to this Complaint.

17. Defendant, Kendall Medical Laboratory, Inc. (KML) is a Florida Corporation owned and operated by KENDALL M.D. doing business at 2500 Douglas Road, Suite A, Coral Gables, FL 33134.

18. KENDALL M.D. and KML shall be collectively referred to as KENDALL.

19. MARDER and KENDALL shall be collectively referred to as Defendants or MARDER and KENDALL.

20. MARDER and his affiliated entities are now, and at all times relevant hereto in the past, have been separate and distinct legal entities from KENDALL and his affiliated entities.

21. MARDER and his affiliated entities along with KENDALL and his affiliated entities do not qualify as a "group practice" as that term is defined under relevant sections of the Stark Law (more fully described below).

22. The sole association of MARDER and KENDALL is by virtue of an illegal scheme and agreement (the "Arrangement") that is the subject of this proceeding.

IV. GOVERNMENT HEALTHCARE PROGRAMS

23. The UNITED STATES OF AMERICA, through the Department of Health and Human Services (DHHS), administers and funds the Medicare Program (MEDICARE) under title XVIII of the Social Security Act 42 U.S.C. section 1395-1395ccc. MEDICARE is a federally subsidized health insurance system for disabled persons and persons over the age of sixty-five. Part A of the MEDICARE Program, 42 U.S.C. sections 1395c- 1395i-2, provides payments for basic hospitalization insurance costs. Part B of the MEDICARE Program, 42 U.S.C. sections 1395j- 1395 ww, provides payments for physician services and certain medical and other health services. Either MEDICARE Part A or Part B covers the expenses of medically necessary treatments and services, provided that the individual meets the qualifications for enrollment in MEDICARE.

24. For outpatient treatment, all MEDICARE reimbursement is subject to Part B. 42 U.S.C. §§ 1395j-1395w-4. To obtain MEDICARE reimbursement pursuant to Part B, providers submit claims using forms known as CMS 1500s. Among the information the provider includes on a CMS 1500 form are certain five-digit codes, known as Common Procedural Codes, or CPT codes, that identify the services rendered and for which reimbursement is sought.

25. Any provider seeking MEDICARE reimbursement through Part B must certify on a CMS Form 1500 that "the services shown on this form were medically indicated and necessary for the health of the patient and were personally furnished by me or were furnished incident to my professional service by my employee under my immediate personal supervision."

26. When procedures are performed that could be split between technical component (TC) and professional component (PC) – such as an x-ray, which involves the image itself (the technical component) and the "reading" of the image by a radiologist (the professional component – there are modifiers that when included in the bill, indicate to CMS that a specific physician is only billing for either of those services. The presence of no modifier indicates that the physician is billing MEDICARE globally (for both TC and PC).

27. Other government healthcare programs – such as Florida Medicaid and TRICARE – have similar structures and reimbursement rules.

28. As to Florida Medicaid, that program is jointly funded by the United States and by the State of Florida. Thus, to the extent the above-captioned defendants defrauded Florida Medicaid, they defrauded both the United States and the State of Florida.

V. THE LAW

A. The False Claims Act

29. The FCA, provides, *inter alia*, that any person who (1) "knowingly presents, or causes to be presented, a false or fraudulent claim for payment or approval," or (2) "knowingly makes, uses, or causes to be made or used, a false record or statement material to a false or fraudulent claim," is liable to the United States for a civil monetary penalty plus treble damages. 31 U.S.C. § 3729(a)(1)(A)-(B).

30. The terms "knowing" and "knowingly" are defined to mean "that a person, with respect to information (1) has actual knowledge of the information; (2) acts in deliberate ignorance of the truth or falsity of the information; or (3) acts in reckless disregard of the truth or falsity of the information." 31 U.S.C. § 3729(b)(1)(A)(i)-(iii). Proof of specific intent to defraud is not required. 31 U.S.C. § 3729(b)(1)(B).

31. The term "claim" means "any request or demand, whether under a contract or otherwise, for money or property and whether or not the United States has title to the money or property, that (1) is presented to an officer, employee, or agent of the United States; or (2) is made to a contractor, grantee, or other recipient, if the money or property is to be spent or used on the Governments behalf or to advance a Government program or interest, and if the United States Government (a) provides or has provided any portion of the money or property requested or demanded; or (b) will reimburse such contractor, grantee, or other recipient for any portion of the money or property which is requested or demanded . . . ." 31 U.S.C. § 3729(b)(2)(A)(i)-(ii).

32. "[T]he term 'material' means having a natural tendency to influence, or be capable of influencing, the payment or receipt of money or property." 31 U.S.C. § 3729(b)(4).

33. Florida has enacted a False Claims Act which is modeled after the Federal FCA, and each contains provisions similar to those quoted above. Relator asserts claims under the Florida FCA for the State portion of Medicaid false claims detailed in this complaint.

B. <u>The Anti-Kickback Statute</u>

34. The Anti-Kickback Statute is violated by:

> (1) who ever knowingly and willfully solicits or receives any remuneration (including any kickback, bribe or rebate) directly or indirectly, overtly or covertly, in cash or in kind
>
> > (A) in return for referring an individual to a person for the furnishing or arranging for the furnishing of any item or service for which payment may be made in whole or in part under a Federal health care program. . . .
> >
> > (B) in return for purchasing, leasing, ordering, or arranging for or recommending purchasing, leasing, or ordering any good, facility, service, or item for which payment may be made in whole or in part under a Federal health care program
>
> * * *

> (2) who ever knowingly and willfully offers and pays any remuneration (including any kickback, bribe or rebate) directly or indirectly, overtly or covertly, in cash or in kind to any person to induce such person
>
> (A) to refer an individual to a person for the furnishing or arranging for the furnishing of any item or service for which payment may be made in whole or in part under a Federal health care program.
>
> (B) to purchase, lease, order, or arrange for or recommend purchasing, leasing, or ordering any good, facility, service, or item for which payment may be made in whole or in part under a Federal health care program . . . .

U.S.C. § 1320a-7b(b).

35. A "Federal health care program" is defined as any plan or program providing health benefits funded, whether directly or indirectly, by the United States Government. 42 U.S.C. § 1320a-7b(f). The Anti-Kickback Statute applies to claims submitted to Medicare, Medicaid, and the other government payers such as Tricare, etc.

36. Congress has long viewed the elimination of kickbacks as central to any efforts to combat Medicare fraud and abuse. *See United States v. Greber*, 760 F.2d 68, 70-71 (3d. Cir. 1985). Because kickback schemes negatively affect the integrity of federal health care programs, the Government has a strong interest in ensuring the continued viability of False Claims Act actions to deter and redress health care fraud predicated upon kickbacks. *United States ex rel. Charles Wilkins and Daryl Willis v. United Health Group, Inc. et al.,* (3d Cir. Oct. 2010)(No. 10-2747) (Brief for the United States as Amicus Curie Supporting Appellant)("Amicus Brief").

37. To protect against the erosion of patient care and patient safety, courts uniformly agree that compliance with the AKS is a material condition of payment under the Medicare program. *See United States ex rel. Schmidt v. Zimmer, Inc.,* 386 F.3d 235, 243 (3d Cir. 2004); *United States ex rel. Conner v. Salina Regional Health Ctr.,* 543 F.3d 1211, 1223 n.8 (10th Cir. 2008); *United States ex rel. McNutt v. Haleyville Medical Supplies,* 423 F.3d 1256, 1259-1260

(11th Cir. 2005); and *United States v. Rogan,* 459 F. Supp. 2d 692, 717 (N.D. Ill. 2006), *aff'd*, 517 F.3d 449 (7th Cir. 2008).

38. These and other courts have held that a person or entity who violates the AKS and submits a claim or causes another to do so has violated the False Claims Act regardless of what form the claim or statement takes. Many of these courts have reasoned that the claims are false, and thus violate the FCA, because there is a false certification – either express or implied – as to compliance with the AKS each time a claim is submitted.[1]

39. Moreover, the AKS was recently amended to expressly state what these courts had already held, namely, that a violation of the AKS constitutes a "false or fraudulent" claim under the FCA. 42 U.S.C. § 1320(a)-7b(g).

C. Medical Necessity Rules

40. Medicare does not reimburse for devices which are not "reasonable and necessary" for the diagnosis and treatment of illness or injury. 42 U.S.C. § 1395y(a)(1)(A). Moreover, a device that is hazardous to patient health when used as directed in its labeling is "misbranded," FDCA § 502(j); 21 U.S.C. § 352(j), and certainly is not "safe and effective." Submitting a bill to

[1] *See, e.g., United States v. Rogan*, 517 F.3d 449, 452 (7th Cir. 2008); *United States ex rel. Thompson v. Columbia/HCA Healthcare Corp.*, 125 F.3d 899, 902 (5th Cir.1997); *United States ex rel. Schmidt v. Zimmer, Inc.*, 386 F.3d 235, 245 (3d Cir. 2004); *Mason v. Medline Industries, Inc.,* 2010 WL 653542, at *5-9 (N.D. Ill. Feb. 18, 2010); *United States v. ex rel. Jamison v. McKesson Corp.*, 2009 WL 3176168 (N.D. Miss. September 29, 2009); *In re Pharmaceutical Indus. Average Wholesale Price Litig.*, 491 F. Supp. 2d 12, 17-18 (D. Mass. 2007); *United States ex rel. Bidani v. Lewis*, 264 F. Supp. 2d 612, 615-16; *United States ex rel. Franklin v. Parke-Davis*, 2003 WL 20048255 (D. Mass. August 22, 2003); *United States ex rel. Pogue v. Diabetes Treatment Centers of America*, 238 F. Supp. 2d 258, 264 (D.D.C. 2002); and *United States ex rel. Bartlett v. Tyrone Hospital, Inc.*, 234 F.R.D. 113, 121 (W.D. Pa. 2001). When enrolling in Medicare, providers certify on CMS Form 855A that they "agree to abide by Medicare laws, regulations and program instructions that apply to me . . . I understand that payment of a claim by Medicare is conditioned upon the claim and the underlying transaction complying with such laws, regulations and program instructions (including, but not limited to, the Federal Anti-Kickback Statute and the Stark Law), and on my compliance with all applicable conditions of participation in Medicare."

the Government for a medically unnecessary or misbranded item or service – i.e., submitting a bill to Medicare for a non-reimbursable item or service – constitutes a false claim. In re Pharmaceutical Industry Average Wholesale Price Litigation, 147 F.Supp.2d 39, 52-53 (D. Mass. 2007) (knowing submission of non-reimbursable claims creates liability under the FCA). Stated differently, "[t]o the extent that a healthcare provider seeks reimbursement for a procedure that is ineligible for payment under a federal healthcare program, either because the program bars coverage for a particular off-label use of a device or because the program places other conditions on coverage that are not satisfied, the claim is false." U.S. ex rel. Nowak v. Medtronic, Inc., Case Nos. 1:08-cv-10368 and 09-cv-11625, D. Mass. (United States of Americas Statement of Interest), at 6. Further, services *related* to a non-covered device are, similarly, not covered by Medicare. 42 C.F.R. § 405.207 ("payment is not made for medical and hospital services that are related to the use of a device that is not covered because CMS determines that the device is not 'reasonable' and 'necessary' . . . or because it is excluded from coverage for other reasons").

D. The Stark Law

41. Section 1877 of the Social Security Act (42 U.S.C. 1395nn), also known as the Stark Law (Stark), imports a prohibition against physicians referring patients to receive designated health services (DHS) payable by MEDICARE or Medicaid from entities with which the physician or an immediate family member has a financial relationship, unless an exception applies.

42. Stark is a strict liability statute which provides as follows:

> (a) Prohibition of certain referrals:
>
> (i) In general . . . Except as provided in subsection (b) of this section, if a physician (or an immediate family member of such physician) has a financial relationship with an entity specified in paragraph (2), then—

> (a) the physician may not make a referral to the entity for the furnishing of designated health services for which payment otherwise may be made under this subchapter, and
>
> (b) the entity may not present or cause to be presented a claim under this subchapter or bill to any individual, third party payor, or other entity for designated health services furnished pursuant to a referral prohibited under subparagraph (A).

42 U.S.C. §1396nn(a)(1).

43. Stark also applies to claims for payment under Medicaid, and federal funds may not be used to pay for designated health services through a state Medicaid program. 42 U.S.C. §1396b(s).

44. Under Stark, "[t]he term 'remuneration' includes any remuneration, direct or indirect, overt or covert, in cash or in kind." 42 U.S.C. § 1395nn(h)(1)(B). "Designated health services" include certain outpatient hospital services, including the biopsies and other clinical laboratory work which are addressed in this complaint. 42 U.S.C. §1395nn(h)(6).

45. A referral is defined as a request, order, or certification by a physician for a DHS including any request for a test from another physician.

46. Clinical laboratory services are deemed to be DHS.

47. There are various financial relationships to which the Stark Law applies. A direct compensation arrangement is one of them. A direct compensation arrangement exists if remuneration passes between the referring physician and the entity furnishing DHS without any intervening person. Once the plaintiff proves that Stark applies – that is, once the plaintiff establishes that there is a financial relationship between the two providers, and that referrals are passing between them – the burden shifts to the defendant to prove that the conduct fits into one of the exceptions. *U.S. ex rel Kosenske v. Carlisle HMA, Inc.*, 554 F.3d 88, 95 (3rd Cir. 2009); *United States v. Rogan*, 459 F. Supp. 2d 692, 716 (N.D. Ill. 2006), *aff'd*, 517 F.3d 449 (7th Cir. 2008).

48. The main exceptions to the rule are the physician services exception and the in-office ancillary services exception. The physician services exception allows a physician to refer a DHS to another physician who is either: a (1) member of the same group or practice as the referring physician or (2) a physician in the same group or practice as the referring physician.

49. The in-office ancillary services exception permits a group practice to provide and bill for DHS that are ancillary to professional services provided by either (1) a member of the same group practice as the referring physician or (2) a physician in the same group practice as the referring physician.

50. For purposes of both exceptions, to constitute a "group practice" the practice must be:

> (1) a single legal entity, (2) have at least two members, (3) each physician must perform a full range of service and (4) substantially all of the patient care services of all the physician members of the group must be furnished by the group.

51. For purposes of both exceptions "member of the group practice" or a "physician in the group practice" means a physician owner of a group practice, a physician employee of the group practice, a locum tenens physician, or an on-call physician while the physician is providing on –call services for members of the group practice.

VI. DEFENDANTS' FRAUDULENT SCHEMES

A. Medically Unnecessary Biopsies, False Cancer Diagnoses, Medically Unnecessary Radiation, and Fraudulent Billing Practices for Radiation Doses

52. MARDER performs and bills the Government for large volumes of medically unnecessary biopsies.

53. MARDER requires his physician assistants, Defendants BOCK and BURKE, to perform a minimum daily quota of at least 50 biopsies, regardless of whether patients have lesions

which justify being biopsied. By way of example, MARDER instructs BOCK and BURKE to perform biopsies on skin disorders for which biopsies are not appropriate, such as acne, areas of dried skin, skin that has been scratched, and other obviously benign lesions. MARDER then sends the biopsied specimen to KENDALL, who performs an unnecessary biopsy analysis. The biopsy and the analysis are both paid for by the Government.

54. But that is not all. MARDER and KENDALL subsequently diagnose as cancerous biopsy slides which show benign skin conditions such as warts, excoriated (scratched) skin, and non-cancerous conditions such as actinic keratosis and solar lentigos ("freckles").

55. The MARDER-KENDALL pathology reports evidence a pattern of misdiagnosing non-cancerous lesions as cancerous.

56. Attached as Exhibit "A" is Report #1 ("Report #1") for Patient #1. Seven (7) specimens on Report #1 are misdiagnosed. Specimens B, D, E, F, H, J and L are all diagnosed as "SCC" (squamous cell carcinoma), a form of skin cancer. None of the specimens are cancerous. Of the seven (7) specimens, three (3) are warts, one (1) is most likely a wart but is clearly non-cancerous, one (1) is irritated skin, one (1) is dried blood, and one (1) is actinic keratosis.

57. Attached as Exhibit "B" is Report #2 Report #2 for Patient #2 Specimen E on Report #2 is a benign skin growth which is misdiagnosed as SCC.

58. Attached as Exhibit "C" is Report #3 3 ("Report #3") for Patient #3. Specimens C and E on Report #3 are freckles which are mis-diagnosed as SCC.

59. Attached as Exhibit "D" is Report #4 ("Report #4") for Patient #4. Specimen B on Report #4 reflects a case of actinic keratosis which was misdiagnosed as SCC.

60. Attached as Exhibit "E" is Report #5 ("Report #5") for Patient #5. Specimens-B and D on Report #5 reflect actinic keratosis which was misdiagnosed as SCC.

61. Non-cancerous lesions are intentionally misdiagnosed as cancerous by MARDER and KENDALL to afford MARDER the opportunity to offer procedures resulting in additional billing opportunities. Specifically, when patients are told they have cancer, they are easily persuaded by MARDER to undergo a highly specialized and rarely used technique of radiation therapy called hyper-fractionation, which generates considerable revenue for MARDER. As with the previously described unnecessary biopsies and analyses, the radiation treatments are paid for by the Government.

62. Even if such patients *did* have malignant lesions, this type of radiation therapy (hyper-fractionated) is never medically necessary for the treatment of skin cancer. In fact, the vast majority of patients who have skin cancer undergo a surgical procedure to have the cancer removed. The National Comprehensive Cancer Network (NCCN)[2] guidelines are the most relied upon source in this field and are the guidelines relied upon by competent dermatologists, oncologists and radiation oncologists. According to the NCCN guidelines, hyper-fractionated radiation therapy is only indicated for advanced and unresectable head and neck cancers that cannot be treated by surgery. In fact, according to NCCN guidelines, *hyper-fractionation is never recommended or endorsed for the treatment of skin cancer*.[3] Despite this, MARDER, BOCK and BURKE use hyper-fractionation on virtually 100% of the patients that are diagnosed with "skin cancer."

63. In addition to defrauding the Government, this practice presents considerable risk to patients. Hyper-fractionation therapy uses high-energy radiation to shrink tumors and kill cancer

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[2] The NCCN is an alliance of 23 of the world's leading cancer centers.

[3] See generally National Comprehensive Cancer Network, NCCN Guidelines- Basal Cells and Squamous Cell Skin Cancers (2013).

cells by damaging DNA. This radiation therapy not only damages the cancer cells present in the body, but it is also has a damaging effect on healthy tissue which surround the tumor being treated. Side effects of radiation therapy can occur immediately after treatment or a considerable period of time thereafter. Side effects during the time radiation therapy is being received include skin irritation, damage at regions exposed to radiation, damage to salivary glands, hair loss when the head or neck is treated, and fatigue. Long-term effects include atrophy, fibrosis, telangiectasia, tooth loss, and gum damage. Moreover, hyper-fractionated radiation therapy yields higher rates of acute skin toxicity compared with conventional radiotherapy.[4]

64. Moreover, the Defendants perform the procedure in a manner that is both ineffective and dangerous. With hyper-fractionation, the total daily dose is usually ten or twenty percent greater than with standard fractionation. It is usually achieved by giving two treatments per day, five days per week. It is standard practice that time intervals between radiation doses on the same day be no less than six hours apart.[5]

65. The reason that time intervals between fractions must be sufficiently separated so as to be independent doses is to allow for the repair of sub-lethal damage to healthy tissue from the first dose to be completed before the next dose is delivered.[6]

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[4] Cancer Care Ontario, Hyper-fractionated Radiotherapy for Locally Advanced Squamous Cell Carcinoma of the Head and Neck (2003) ; see Radiology for the Radiobiologist supra 3 at 401 ;

[5] Edward C. Halperin, David E. Wazer, Carlos A. Perez & Luther W. Brady, Principles and Practice of Radiation Oncology 85 (6th ed. 2013); Radiation Therapy for Skin Cancer 15 (Armand B. Cognetta Jr. & William M. Menderhall 2013).

[6] Eric J. Hall & Amato J. Giaccia, Radiology for the Radiobiologist 135 , 401 (7th ed. 2012); see Radiation Therapy for Skin Cancer, supra at 15.

66. Notwithstanding the guidelines and the associated risks, MARDER, BOCK and BURKE perform the procedures less than two hours apart from each other, and in most instances less than one hour apart.

67. The improperly short interval between fractions renders the hyper-fractionation treatment protocol dangerous because of the increased risk of injury to the healthy tissue surrounding the tumor when the healthy tissue is re-irradiated within 6 hours.
The 6 hour or longer interval is necessary to allow sufficient time for-healthy tissue to recover from the effects of the first dose of radiation. This is standard practice and is supported by medical studies and reports performed by radiation biologists and radiation oncologists who have verified the necessary interval as being between 6 and 12 hours. [7] If the healthy tissue is not fully recovered when the second dose of radiation is administered, the healthy tissue is more susceptible to the side effects described above.

68. There are three reasons why offering hyper-fractionated treatment in short intervals is beneficial to MARDER. First, a short interval treatment regimen is an easier "sell" to a patient, particularly when a patient is faced with a 20 day regimen of 2 treatments per day. A patient unknowing of the side effects is far more likely to agree to wait 45 minutes between treatments, as compared with 6 hours or more. Second, administering the treatments in short intervals enables MARDER to process more cases with less support staff. Third, and most significantly, hyper-fractionated treatments affords MARDER the ability to double revenues by billing MEDICARE for two (2) fractionations per day rather than one (1). MARDER's typical case involves a

[7] Radiation Therapy for Skin Cancer 89 (Armand B. Cognetta Jr. & William M. Menderhall 2013)

regimen of forty (40) fractions; this is at least four (4) times the maximum number of fractions for a typical radiation therapy regime according to literature in the field.[8]

69. Based on his knowledge of the standard of care for the procedures at issue in this case, Relator estimates that MARDER uses hyper-fractionation more than any single MEDICARE provider in the United States.

70. In addition to providing medically unnecessary and dangerous radiation treatments to healthy patients, MARDER blatantly violates the Government's reimbursement guidelines for radiation procedures.

71. To be safe and effective, radiation therapy must be administered properly by a properly trained and licensed physician or radiation therapist under the direction of a physician. CMS therefore imposes reimbursement guidelines for coverage when radiation therapy is performed in a doctor's office or freestanding radiation therapy center. For radiation therapy services provided in a physician's office or in a free standing radiation therapy center to be covered by MEDICARE, the Government requires direct personal supervision by a physician.[9] Specifically, the Government mandates that the physician, at the very least, needs to be on premises and immediately available to provide assistance in order to charge any fee whatsoever for radiation therapy services. If at any point during the radiation therapy treatment the physician leaves the office, any radiation therapy provided during his/her absence will not be covered at all by MEDICARE. [10]

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[8] Radiation Therapy for Skin Cancer, supra. pgs.93-118; see also, "*Dosage and Fractionation (standard treatment regimens)*"; www.xstrahl.com; November 27, 2013.

[9] CFR 410.32(b)(3)
[10] CFR 410.32(b)(3)

72. Per all of the above requirements, all claims for radiation treatments performed when MARDER was not present in his office (i.e. Tuesdays, Thursdays or Fridays in Port St. Lucie and any time other than the 3 hours every other week during which MARDER is present in the Okeechobee office) constitute false claims. **(See, *infra.* ¶99).**

73. Finally, neither BOCK, nor BURKE hold the requisite licenses as required under Florida statute §468.203 to administer radiation therapy treatment in the state of Florida. Only MARDER is qualified to lawfully administer radiation therapy treatment to his patients.

74. If the Government was aware that unqualified and unsupervised personnel were performing medically unnecessary and dangerous radiation treatments on human beings, the Government would not have paid for said procedures.

B. Fraudulent Billing, AKS Violations, and Stark Law Violations

75. Relator operates an in-house dermatopathology laboratory. Relator prepares and reads his own slides in his lab and has done so for more than 10 years. Accordingly, Relator is uniquely qualified to comment on practices, procedures, and standards of practice in this specialized field.

76. Dermatologists who do not operate their own in-office dermatopathology lab must send their specimens to an outside independent laboratory for the preparation of a slide, and the preparation of a report which contains a gross microscopic description of the specimen. This work is known as the technical component (TC).

77. Some dermatologists read/analyze the slides and accompanying reports. This analysis is known as the professional component (PC).

78. When the lab is only preparing the slide for reading by the dermatologist, the lab is only allowed to bill under CPT code 88305-TC (TC indicating to the Government that the lab has

only performed the technical component). After the dermatologist reads the slide prepared by the lab, he/she is entitled to bill the Government using CPT code 88305-26 (26 indicates that the professional component of the service has been performed by the dermatologist).

79. Some dermatologists do not read the slides, and instead allow the independent laboratory to both prepare and read the slides. If the lab performs both the TC and the PC in the same location/zip code, the lab is entitled to send one "global" bill to the Government, using CPT code 88305, for both the technical component and the professional component. In such a situation, item 32 of the CMS 1500 requires the lab to provide its address, so CMS can determine the appropriate reimbursement for code 88305 in the lab's zip code.[11] The dermatologist – having performed none of the work – is not entitled to bill the Government.

80. But this is exactly what is happening. Here, KENDALL performs both the TC and the PC, signs the report, then sends it to MARDER, who simply stamps the report without looking at the slides or changing anything thereon.

81. Further, the reports contain dual signatures for both KENDALL and MARDER. This practice is highly unusual and is being done to create ambiguity as to which party is performing the services.

82. In fact, MARDER neither possesses the requisite computer software or hardware, nor employs support clerical staff such as transcription personnel, which would be required if MARDER was actually operating a pathology lab and creating pathology reports. Moreover, MARDER does not maintain an on-site daily control slide or a quality control log at his Port St.

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[11] Pub. 100-04 Medicare Claims Processing, Trans. 2714 CR 8013 (2013).

Lucie office, both of which are required to be maintained on-site in a pathology lab under the federal Clinical Laboratory Improvement Amendments (CLIA).

83. Moreover, if MARDER was actually reading slides at his office (as would be required to qualify for the professional component billing, not to mention global billing) the slides would need to be returned to him at essentially the same frequency as which he was sending them out for preparation of the technical component. While biopsy specimens are shipped by MARDER to KENDALL on a daily basis, slides are retuned by KENDALL to MARDER only once or twice per month, generally via UPS.

84. This Arrangement violates the Stark Law. Here, MARDER and KENDALL have a "financial relationship" within the meaning of Stark, and large volumes of referrals for designated health services (clinical laboratory work) are flowing between MARDER and KENDALL. Moreover, as discussed above, this Arrangement does not fit within any of Stark's exceptions.

85. This Arrangement also violates the AKS, because remuneration is being provided in exchange for referrals. Specifically, KENDALL is effectively assigning – to MARDER – KENDALL'S rights to bill for services KENDALL provided. In exchange, MARDER refers all of his MEDICARE and MEDICAID laboratory work, to KENDALL and the profits are split by unknown means. As per the legal authority cited *supra*, no claims arising from these transactions are eligible for reimbursement.

86. This is true even if the claims were submitted by KENDALL instead of MARDER, because the claims are still tainted by the kickback arrangement. Consequently, all claims arising from the MARDER-KENDALL Arrangement are ineligible for payment and constitute false claims under the FCA. Several specific examples are outlined below.

87. Attached hereto as Exhibit "F" is the Explanation of Benefits ("EOB #1") of Patient

Number 6. This document establishes that MARDER billed Medicare globally for both procedures (the technical component and the professional component) of the pathology work for this patient. MARDER was paid $54.36 for the first (biopsy) pathology procedure (CPT Code 88305) and $597.99 for additional (biopsies) pathology procedures (CPT 88305-76).

88. As described in the first column of EOB #1, modifiers are used to bill for certain procedures. However, the billing of code 88305 in EOB #1 has no modifiers. This falsely indicated to MEDICARE that both the PC and the TC were performed by MARDER, when in fact MARDER performed no work. This is a material falsehood which establishes FCA liability. Moreover, because the claim arose from an illegal referral arrangement which violates the AKS, the claim is not reimbursable. As outlined in the legal section, *infra*, knowingly submitting a non-reimbursable claim creates FCA liability.[12] Finally, on the CMS 1500 form which accompanied this claim, MARDER falsely certified, *inter alia*, that the services were performed in a manner which complied with the AKS. This false certification provides a third foundation for FCA liability.

89. Attached hereto as Exhibit "G" is the EOB ("EOB #2") of Patient Number 7. EOB #2 also shows that MARDER billed globally for pathology.

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[12] Knowingly submitting or causing the submission of claims to the Government for products or services which are not reimbursable creates liability under the FCA and the Florida FCA. *See U.S. ex. rel. Franklin v. Parke-Davis*, 147 F. Supp. 147, 152-153 (D. Mass. 2001); *See also U.S. ex rel. Nowak v. Medtronic, Inc.,* Case Nos. 1:08-cv-10368 and 09-cv-11625, D. Mass. (United States of America's Statement of Interest, at 6)("[t]o the extent that a healthcare provider seeks reimbursement for a procedure that is ineligible for payment under a federal healthcare program . . . because the program places other conditions on coverage that are not satisfied, the claim is false"), and *U. S. v. Medco Physicians Unlimited*, 2000 U.S. Dist. LEXIS 5843, at *27 (N.D. Ill. Mar. 15, 2000) (granting partial summary judgment for plaintiff on the issue of liability with respect to its claim that Medco submitted false claims for non-reimbursable meals and transportation costs.)

90. In EOB #2, the first column labeled "Service Provided" identifies the modifiers used to bill for various procedures. However, the billing of code 88305 has no modifiers. This falsely indicated to MEDICARE that both the PC and the TC were performed by MARDER, when in fact MARDER performed no work. This is a material falsehood which establishes FCA liability. Moreover, because the claim arose from an illegal referral arrangement which violates the AKS, the claim is not reimbursable. As outlined in the legal section, *infra*, knowingly submitting a non-reimbursable claim creates FCA liability. Finally, on the CMS 1500 form which accompanied this claim, MARDER falsely certified, *inter alia*, that the services were performed in a manner which complied with the AKS. This false certification provides a third foundation for FCA liability.

91. Attached hereto as Exhibit "H" is the EOB ('EOB #3") of Patient Number 8. EOB #3 also shows that MARDER bills globally for pathology.

92. In EOB #3, some "Procedure Codes" are billed with their corresponding modifiers (see, for example, page 21, line 1, line 2 and line 3.). However, none of the entries for billing code 88305 which appear on page 1, line 4; page 21, line 4; and page 22 line 3, include a modifier. This falsely indicated to MEDICARE that both the PC and the TC were performed by MARDER, when in fact MARDER performed no work. This is a material falsehood which establishes FCA liability. Moreover, because the claim arose from an illegal referral arrangement which violates the AKS, the claim is not reimbursable. As outlined in the legal section, *infra*, knowingly submitting a non-reimbursable claim creates FCA liability. Finally, on the CMS 1500 form which accompanied this claim, MARDER falsely certified, *inter alia*, that the services were performed in a manner which complied with the AKS. This false certification provides a third foundation for FCA liability.

93. MARDER and KENDALL may seek to argue that MARDER performs the PC – i.e., he reads/analyzes the slides – and thus he is entitled to bill for his work. This is not happening, for all of the reasons set forth above. However, even if MARDER was analyzing the slides, the Arrangement violates Medicare's global billing rules. Specifically, Pub. 100-04 Medicare Claims Processing, Trans. 2714 CR 8013 (2013) states, *inter alia*, as follows:

> Billing globally for services that are split into separate PC and TC services is only possible when the PC and TC are furnished by the same physician or supplier entity. For example, where the PC and the TC of a diagnostic service are provided in the same service location, this is reflected as the address entered into Item 32 on CMS Form 1500, which provides the ZIP Code to pay the right locality/GPCI. In this case, the physician/entity may bill globally. However, if the PC and the TC are each provided in different service locations (enrolled practice locations), the PC and the TC must be separately billed. Merely applying the same place of service (POS) code to the PC and the TC does not permit global billing for any diagnostic procedure.

94. Under the Arrangement between MARDER and KENDALL, these rules are being blatantly violated. First, MARDER and KENDALL are not "the same physician or supplier entity." Second, the TC and the PC are not "provided in the same service location," since KENDALL's laboratory is located 122 miles from MARDER's office.

C. <u>Physician Assistants Billing as Physicians</u>

95. MEDICARE guidelines are clear as to billing procedures regarding PAs. According to CMS guidelines, services that are provided by PAs for medical and surgical services are subject to a reimbursement rate, which is the lesser of 80 percent of the actual charge or 85 percent of the Physician's Fee Schedule amount reimbursement rate for the service being rendered.

96. Bills submitted to MEDICARE for services rendered by PA's must indicate the PA's National Provider Identification (NPI) to make MEDICARE aware that the payment should be made at 85% of the Physician's Fee Schedule. This mode of billing does not require the physical presence onsite of the physician as long as the service is being billed at the PA's rates.

97. In some circumstances the practice will be allowed to bill under the Physician Fee Schedule "incident-to" services even when the services were provided by PAs. However, this would require direct supervision from the physician. Direct supervision means that the physician needs to be physically on site during the patient's visit, and immediately available to furnish assistance if required when the PA is providing care.

98. MARDER routinely allows PA's to bill under the physician fee schedule when MARDER is not present in the office.

99. MARDER is generally present in the Port St. Lucie office only on Mondays and Wednesdays of each week. The office is open from 8:30 a.m. to 6:00 p.m. MARDER is generally present in the Okeechobee office one morning every other week for approximately 3 hours.

100. MARDER nonetheless submits bills to MEDICARE at the physician fee rate schedule for services performed by PA's during the periods in which MARDER is not present.

101. All bills submitted by MARDER to MEDICARE which misrepresent the presence of MARDER in the office from where services are being billed when MARDER is not actually present in such office, are false claims. Relator estimates that MARDER submits at least 250 such false bills to the Government each week. An example appears below.

102. MARDER was not on-site when Patient Number Six went for his initial consultation at MARDER's Port St. Lucie office.

103. Patient Number Six was treated solely by PA Burke on this visit.

104. Nonetheless, Patient Number Six's EOB indicates that MARDER billed MEDICARE for the full amount under the Physician Fee Schedule. (see EOB #1 – attached hereto as Exhibit "F" and made a part hereof).

VII. COUNTS

COUNT ONE
FEDERAL FALSE CLAIMS ACT
31 U.S.C. SECTION 3729 et seq.

105. Relator realleges and incorporates by reference the allegations made in Paragraphs 1 through 104 of this Complaint as though full set forth herein.

106. Through the acts described above, Defendants knowingly presented or knowingly caused its agents and employees to present to the United States Government false and fraudulent claims, records and statements in order to obtain reimbursement for health care services.

107. Defendants knowingly created, used and/or caused to be created or used false records or statements in order to have false and fraudulent claims approved and paid by the United States Government.

108. By reason of Defendants' conduct, the United States Government has been damaged by a significant loss of funds, the exact amount of which is unknown at this time.

COUNT TWO
THE FLORIDA FALSE CLAIMS ACT (the "Act"),
FLA. STAT. §§ 68.082(2) et seq.

109. Relator re-alleges and incorporates by reference each and every allegation contained in the paragraphs above as though fully set forth herein.

110. Through these acts, the Defendants have knowingly presented or caused to be presented false or fraudulent claims for payment to the State in violation of Section 68.082(2)(a) of the Act. Such claims caused actual damages to the State.

111. Through these acts, the Defendants knowingly made, used, or caused to be made or used false records or statements material to a false or fraudulent claim to the State, in violation of Section 68.082(2)(a) of the Act. Such claims caused actual damages to the State.

PRAYER FOR RELIEF

WHEREFORE, the United States demands and prays that judgment be entered in its favor against Defendants as follows:

(i) That the Court enters judgment against Defendants in an amount equal to three times the amount of damages the Government sustained as a result of Defendants' actions, as well as a civil penalty against each Defendant of $10,000 for each violation of 31 U.S.C. section 3729 et seq. and Florida Statute Section 68.082(2)(a), et seq., and a civil penalty against each Defendant of $15,000 for each individual with respect to whom false or misleading information was given pursuant to 42 U.S.C. section 1320a-7a;

(ii) That Relator SCHIFF is awarded all costs and expenses of this action, including attorneys' fees; and

(iii) That the Government and Relator SCHIFF receive all such other relief as the Court deems just and proper.

(iv) On the First and Second Counts under the False Claims Acts, for the amount of the United States' damages, trebled as required by law, and such civil penalties as are required by law, together with all such further relief as may be just and proper.

REQUEST FOR JURY TRIAL

Pursuant to Federal Rule of Civil Procedure 38, Relator demands a trial by jury.

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United States Department of Justice

THE UNITED STATES ATTORNEY'S OFFICE
SOUTHERN DISTRICT of FLORIDA

U.S. Attorneys » Southern District of Florida » News

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U.S. Attorney's Office

Southern District of Florida

FOR IMMEDIATE RELEASE Tuesday, February 7, 2017

Dr. Gary Marder and the United States Consent to a Final Judgement of Over $18 Million to Settle False Claims Act Allegations

Gary L. Marder, D.O., a physician residing in Palm Beach County and the owner and operator of the Allergy, Dermatology & Skin Cancer Centers in Port St. Lucie and Okeechobee, and the United States of America have stipulated to a consent final judgment of over $18 million to settle False Claims Act allegations against Dr. Marder. Co-defendant, Robert I. Kendall, M.D., a physician practicing in Coral Gables, has also agreed to pay the United States $250,000 to settle allegations that he violated the False Claims Act.

Wifredo A. Ferrer, United States Attorney for the Southern District of Florida, Shimon R. Richmond, Special Agent in Charge, U.S. Department of Health and Human Services, Office of Inspector General (HHS-OIG), Miami Region, and John F. Khin, Special Agent in Charge, Defense Criminal Investigative Service (DCIS), Southeast Field Office, made the announcement.

The allegations arose from a qui tam lawsuit filed by whistleblower, Theodore A. Schiff, M.D., alleging that Dr. Marder knowingly submitted claims to federal healthcare programs for medically unnecessary biopsies and radiation therapy services, radiation therapy services performed in contravention of standard practice regarding the amount of time between radiation treatments, and radiation therapy services performed without direct supervision and by unlicensed and/or unqualified physician assistants. The lawsuit further alleged that Dr. Kendall submitted false claims to federal and state healthcare programs for laboratory services tainted by kickbacks to, and improper financial relationships with, Dr. Marder. The United States intervened in the Civil Action on October 14, 2014, and filed its Complaint in Intervention on November 19, 2014.

In September 2016, the Court granted summary judgment in favor of the United States with respect to several key issues in the case, finding that Dr. Marder knowingly submitted false claims to Medicare by requesting reimbursement for services that he never actually performed or directly supervised due to his frequent absence from his medical clinics (including expansive periods of foreign travel) on days corresponding to over fifty percent of the payments that Dr. Marder received from Medicare. The Court further found that all Dr. Marder's claims for medical physicist services submitted to Medicare since 2011 were false, and that Dr. Marder had actual knowledge that a physicist did not perform the corresponding services. The Court made no determination of liability against Dr. Kendall in this matter.

“Today’s settlement demonstrates this Office’s ongoing commitment to hold accountable healthcare providers who receive reimbursements from government-sponsored healthcare programs for services that are never actually performed. This conduct results in significantly increased costs to the federal government and others,” said Wifredo A. Ferrer, United States Attorney for the Southern District of Florida.

“Doctors who are more concerned with boosting their profits at the expense of taxpayer-funded health care programs than they are with patient safety will be held accountable,” said Shimon R. Richmond, HHS-OIG Miami Special Agent in Charge. “Working with our law enforcement partners, we will continue to protect the integrity of federal health care programs and the patients served by those programs.”

"This settlement highlights the commitment of DCIS and its law enforcement partners to protect the integrity of TRICARE, the Department of Defense health care program serving our warfighters, their family members, and military retirees," said Special Agent in Charge John F. Khin of DCIS Southeast Field Office. "Health care providers who seek financial gain through false claims and irresponsible treatment of their patients, will be diligently investigated and held accountable for their actions."

The settlement was the result of a coordinated effort by the United States Attorney’s Office for the Southern District of Florida, HHS-OIG, DCIS, U.S. Office of Personnel Management, Office of Inspector General (OPM-OIG) and the Federal Bureau of Investigation (FBI). The case was investigated and the settlement negotiated by Assistant U.S. Attorney’s Mark Lavine and John Spaccarotella.

The case is captioned United States of America and the State of Florida ex rel. Theodore A. Schiff, M.D. v. Gary L. Marder, D.O., Allergy, Dermatology & Skin Cancer Center, Inc., Megan Bock, P.A., Martin Burke, P.A., Robert I. Kendall, M.D., and Kendall Medical Laboratory, Inc., Case No. 1:13-cv-24503-KMM (S.D. Fla.). The claims asserted against Dr. Marder and Dr. Kendall are merely allegations.

Related court documents and information may be found on the website of the District Court for the Southern District of Florida at www.flsd.uscourts.gov or on http://pacer.flsd.uscourts.gov.

USAO - Florida, Southern

Updated February 8, 2017

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA and the STATE OF FLORIDA, ex rel. THEODORE A. SCHIFF, M.D.,
Plaintiff, v. GARY L. MARDER , D.O.; et.al. , INC., a Florida corporation,
Defendant.

UNITED STATES' STATEMENT OF UNDISPUTED MATERIAL FACTS IN SUPPORT OF SUMMARY JUDGMENT

The United States hereby Pursuant to Southern District of Florida Local Rule 56.1(a), Plaintiff United States of America hereby submits its Statement of Undisputed Material Facts in support of its Motion for Summary Judgment. [1]

UNDISPUTED FACTS

1. Defendant Gary L. Marder , D.O., ("Marder ") is a physician practicing in Port St. Lucie and Okeechobee, Florida through his clinic, Defendant Allergy, Dermatology & Skin Cancer Center, Inc., ("ADSCC").[2] DE 30, ¶ 12, 13, 14; DE 83, ¶ 12, 13, 14.

2. Defendant Robert I. Kendall ("Kendall") is a physician practicing in Coral Gables, Florida through his independent laboratory, Defendant Kendall Medical Laboratories, Inc.[3] DE 30, ¶ 16, 17; DE 84, ¶ 16, 17.

3. Marder refused to answer almost every question asked at his deposition on the basis of his assertion of his Fifth Amendment rights. A copy of the 127-p. transcript is attached hereto as App. A.

[1] All references to "App." are to the documents attached to the Appendix which are identified by the letters A to N. Any reference to Exhibits contained within the Appendix documents will include the corresponding letter as a prefix, i.e. the first exhibit attached to Appendix item C will be identified as C1.

[2] Marder and ADSCC are hereafter referred to jointly as Marder.

[3] Kendall and KML are hereafter referred to jointly as Kendall.

4. Kendall refused to answer almost every question asked at his deposition on the basis of his assertion of his Fifth Amendment rights. A copy of the 120-p. transcript is attached hereto as App. B.

5. In 1965, Congress the Medicare program. Medicare is administered by the Center for Medicare and Medicaid Services ("CMS"). For outpatient beneficiary treatment, all Medicare reimbursement is subject to Part B. 42 U.S.C. §§ 1395j-1395w-4. DE 30, ¶10; DE 83, ¶10; DE 84, ¶10.

6. First Coast Service Options, Inc. ("FCSO") is the CMS contractor tasked with administering Medicare payment processing and auditing functions in the geographic regions in which Marder and Kendall have done business. Affidavit of FCSO employee John Jacobs attached as App. C, ¶2.

7. Marder signed multiple Medicare enrollment applications, as far back as 2003, in which he expressly agreed to comply with Medicare's rules and regulations. App. C, ¶5 and Ex. C1.

8. Kendall signed a Medicare enrollment application, at least as far back as 2011 in which he expressly agreed to comply with Medicare's rules and regulations. App. C, ¶5 and Ex. C2.

9. Whether a particular medical procedure is covered by Medicare depends on the applicable statutes and regulations, and on the various manuals, coverage policies and other guidelines published by Medicare or its contractors. Relevant guidance is also published by professional associations, such as the American Society for Therapeutic Radiation and Oncology ("ASTRO") and the American College of Radiation ("ACR"). App. C, ¶7.

10. To obtain Medicare reimbursement providers submit claims using forms known as "CMS 1500s". The individual billed items are identified to Medicare using a 5-digit billing code based on the Current Procedural Terminology Manual ("CPT code"), published annually by the American Medical Association. App. C, ¶20.

11. In 1997, Medicare published guidelines about the documentation required for billed services. App. C - Ex. C14.

12. FCSO published a Newsletter in 2006 which summarized the Medicare requirements for the documentation of medical care. App. C, ¶13 and Ex. C6.

13. Since at least 2003, Chapter 15, Section 90 of the Medicare Benefit Policy Manual has stated that radiation services rendered to a Medicare beneficiary must be directly and personally supervised by a physician physically who is in the office and immediately available. Affidavit of Michael Steinberg, M.D., attached hereto as App. D, ¶21.

14. In 2007, the AMA published a Radiology FAQ which provided guidance regarding the use of CPT Codes for radiation. App. C, ¶14 and Ex. C9.

15. FCSO issued a Local Coverage Determination ("LCD") effective February 13, 2011 identified as L31510. App. C, ¶13 and Ex. C7 and C8.

16. For every year at issue in this case, the first page of the Introduction to the CPT Code Book directed billed to select the code that **accurately** identifies the service performed, not one that **merely approximates** the service provided"; and that all services should be **adequately documented** in the medical record.".(emphasis added). App. C, ¶27 and Ex. C11.

17. From 2008 through 2014, the definition in the CPT Code books for 77401 remained unchanged. App. C, ¶26 and Ex.C11.

18. From 2008 through 201 the definition in the CPT Code books for 77402 remained unchanged. App. C, ¶26 and Ex.C11.

19. From 2008 through 2014, the definition in the CPT Code books for 77407 remained unchanged. App. C, ¶26 and Ex.C11.

20. From 2008 through 2014, the definition in the CPT Code books for 77412 remained unchanged. App. C, ¶26 and Ex.C11.

21. Superficial radiation is universally used to refer to radiation at energy levels of up to 100,000 electron volts (100 Kev). Marder's equipment was only capable of administering radiation at superficial energy levels. App. C, ¶26 and Ex.C11.

22. CPT Codes 77402, 77407 and 77412 are used to reimburse providers for the administration of radiation at levels up to 5 million electron volts (5 Mev), 50 times higher than the energy output of superficial radiation. App. C, ¶26 and Ex.C11.

23. Between 2010 and 2014, reimbursement for 77401 had dropped to between $19.51 and $26.03 while the reimbursement amount for radiation reimbursed under 77402, 77407 and 77412 reached as high as $249.59. App. E, ¶54 and Ex. E2 and E3.

24. During the time period at issue in this case, the practice expense RVU for 77401 was approximately $150,000 while the practice expense for 77402, 77407 and 77412 was approximately $3 million. The reason for the differential is that the equipment used for superficial radiation is relatively inexpensive and in layman's terms looks similar to a dental x-ray device. App. D, ¶19-20; App. E, ¶52-53. App. E, ¶41.

25. In contrast, the equipment used for 77402, 77407 and 77412 is a much more expensive device known as a linear accelerator or "linac" which is so powerful that for safety purposes it requires placement inside an actual concrete bunker. App. D, ¶19-20; App. E, ¶52-53.

26. CPT Code 77261 is used to bill for Clinical Treatment Planning. This is the plan of care for the patient and must be documented by the physician. Affidavit of Ron DiGiaimo attached hereto as App. E, ¶ 18; App. C, ¶26 and Ex.C11.

27. CPT Code 77280 is used to bill for a Simulation which is a process conducted to establish the treatment area for the patient. This process is used to set the patient up on a daily basis to ensure radiation is only delivered to the area in which it is prescribed. In the event the patient is treated again, this information will ensure future treatment fields do not overlap resulting in overtreatment to any areas. App. E, ¶ 25; App. C, ¶26 and Ex.C11.

28. CPT Codes 77332 and 77334 are used to bill for Treatment devices utilized for shielding. When devices are utilized, the method in which they are used, the placement, etc. are thoroughly documented as well as photographed so no errors in set-up are likely. App. E, ¶ 27; App. C, ¶26 and Ex.C11.

29. CPT Code 77300 is used to bill for Calculations of the radiation dose. For superficial radiation treatments, calculations are performed to determine the amount of time needed for the treatment machine to deliver the prescribed dose of radiation. App. E, ¶ 32; App. C, ¶26 and Ex.C11.

30. CPT Code 77336 is used to bill for Continuing Physics which describes the ongoing support and work of the medical physicist on behalf of each patient under treatment. App. E, ¶ 45; App. C, ¶26 and Ex.C11.

31. CPT Code 77427 is used to bill for Physician Treatment Management. This service describes the ongoing management of the patient while undergoing radiation treatments. App. E, ¶ 50; App. C, ¶26 and Ex.C11.

32. In total from January 2008 through September 2014, Marder billed Medicare over $49 million and was paid $15,844,528. Report of Expert Michael Petron, Affidavit of Michael Petron attached hereto as App. F, ¶18, 23 and Ex. FA13.

33. CPT Codes in the 99xxx series are "Evaluation and Management Codes used to bill for office visits. App. F, ¶17, 18, 23, and Ex. FA11 and FA13.

34. CPT Codes between 10060 and 69100 are used to bill for biopsies, destruction of lesions, removal of malignant growths, and wound repair. App. F, ¶17, 18, 23, and Ex. FA11 and FA13.

35. CPT Codes 88035, 88312 and 88342 are used to bill for pathology services. App. F, ¶17, 18, 23, and Ex. FA11 and FA13.

36. In order to identify a subset of the fraud and resulting damages in this case, the United States employed a statistically-valid, random sample. App. F, ¶¶7-13, and Ex. FA.

37. The grand total paid to Marder under those codes was $9,772,767, with $8,966,035.26 paid to the 249 beneficiaries in the sample frame. App. F, ¶¶7-13, and Ex. FA.

38. Marder treated beneficiaries at two geographically separate offices. DE 30, ¶ 160-162; DE 83, ¶ 160-162. His primary office was located at 9580 South Federal Highway, Port St. Lucie, FL 34592 (the "Port St. Lucie office"). *Id*. Marder also operated a medical clinic at 202 NE 2d St., Suite #2, Okeechobee, FL 34972 (the "Okeechobee office"). *Id*. Marder is the only physician who has ever rendered services to patients in these offices. Deposition Excerpts of Elizabeth Modica-Dowling attached hereto as App. G, p. 24:13 to 24:16; Affidavit of Martin Burke attached hereto as App. H, ¶8.

39. Both Marder's main office in Port St. Lucie and his satellite office in Okeechobee were open Monday to Friday, App. H, ¶6, but Marder was physically present in the offices on a more limited basis. App. G, p. 23:11 to 23:25; App. H, ¶6 and 18. For the Port St. Lucie office, Marder's normal schedule was to be in the office only on Mondays and Wednesdays, arriving between 10:30 and 11:00 am. App. G, p. 64:19. App. H, ¶18.

40. For the Okeechobee office, Marder's normal schedule was to be in the office on Tuesday mornings **once every two weeks**. App. G, p. 64:17. App. H, ¶6.

41. Marder also took many vacations, sometimes for as long as a month at a time. App. H, ¶19; Affidavit of FBI Special Agent Wende Bardfeld attached hereto as App. I, ¶39 and Ex. I26.

42. Marder used appointment books for each office for scheduling patient visits. App. G, p. 20:1 to 20:25; 21:19 to 21:23; App. H, ¶24; App. I, ¶7-8 and Ex. I1. If the appointment book was blank for the entire day or said "Dr. Out", that meant that Marder was not in the office that day. Ex. G p. 22:18 to 22:25, 23:1 to 23:6; App. I, ¶7-8 and Ex. I1; App. H, ¶24.

43. A review of Marder's appointment books for 2008 through 2014 indicate Marder was out of the office on more than 50% of all business days. App. I, ¶9-10.

44. On the days when Marder's appointment books indicated he was not in the office, claims billed by Marder to Medicare resulted in payments of $8,189,068.00 as follows:

a. $5,746,399 for services billed under CPT codes in the 77xxx series for radiation related services;

b. $255,650 for services billed for office visits using CPT Codes 99202 through 99215;
c. $919,161 for biopsies and related services billed under CPT Codes 10060 through 69100;
d. $1,267,858 paid for 3,925 pathology procedures billed under CPT Codes 88305, 88312 and 88342.

App. F, ¶23.

45. Marder maintained tight control over the operations of both offices. App. G, p. 62:16 to 62:25, 63:2 to 63:2. No claims were submitted to any insurance company until he granted his approval. Ex. G p. 62:16 to 62:25, 63:2 to 63:2; 66:17 to 71:18. Even on the hundreds of days each year that he was absent from both offices, he would routinely telephone the Port St. Lucie office and speak individually with multiple employees. App. H, ¶23.

46. In general, Marder employed two individuals at any given time assigned exclusively to billing duties. App. G, 12:6 to 12:16; App. H, ¶21. However, they had no experience or training in medical claims processing and billing, or in healthcare regulatory compliance. Ex. G p. 158:2 to 158:13; Marder never sent any of his employees for any such training at any time. App. G, 158:2 to 158:13; App. H, ¶22; ADSCC Interrogatory Answers attached as App. J, Answer 8.

47. Marder had multiple resource manuals in his office that explained how to establish programs to help ensure compliance with health care laws and regulations, but he never established any such programs. App. I, ¶11 and Ex. I3 and 4; App. G, ¶22; App. J, Answer 8.

48. Both of Marder's office locations had equipment used to administer radiation to patients. Ex. G p. 98:8; App. H, ¶6-7. The maximum power of the devices was limited to approximately 90,000 volts (90 keV), a power level which is universally considered to be "superficial radiation". Ex. D ¶19; App. H, ¶8; Affidavit of Farhad Kader attached hereto as App. K, ¶7. Marder's radiation equipment was approximately the size of dental x-ray machines and required no special shielding. App. K, ¶8. Second-hand equipment that can administer superficial radiation is available for approximately $15,000 and new equipment is available for approximately $150,000. Ex. E ¶52; Ex. D ¶20.

49. The type of equipment powerful enough to generate radiation of 5MeV (5,000,000 electron volts) is known as a linear accelerator, or "linac" for short. Ex. E ¶53. Linacs are installed in concrete bunkers to provide shielding and cost between $2 million and $4 million or more. Ex. E ¶53; Ex. D ¶20.

50. Marder only administered superficial radiation treatments to his patients. Ex. D, ¶19; App. H, ¶8; App. K, ¶7. In general, after a few weeks of training, Marder allowed employees with no previous experience administering radiation to handle the entire process. App. H, ¶5.

51. Controls on the machines that would normally be used to adjust the radiation dose were declared off-limits to employees. App. H, ¶9; App. I, ¶12 and Ex. I5.

52. Marder established a standard radiation protocol which was used to treat his patients. App. H, ¶9. This protocol was used as the basis for the treatment of all patients and was relied upon by his employees as the basis for the entire radiation treatment rendered to patients. App. H, ¶9. The same regimen was utilized regardless of the size, location or type of lesion with only rare, minor modifications. App. H, ¶9; App. I, ¶¶41-65.

53. Marder's protocols allowed his employees to subject his patients to an entire regimen of radiation without additional direction. App. H, ¶9; App. I, ¶¶49-50.

54. They were not required to and did not perform a simulation. App. H, ¶9. They never took notes or photographs of the setup of the machine or position of the patient. Id.; App. I, ¶¶49-50.

55. They were not required to determine if the medical physicist had confirmed or modified the protocol because, with rare exceptions, no medical physicist rendered any patient related care outside of an annual calibration of the equipment, and such services were not needed. App. H, ¶12. App. K, ¶13, 16.

56. Marder never met with the patients during the course of the radiation. App. H, ¶13; App. I, ¶¶49-50.

57. Since at least 2008, the only medical physicist with which Marder has had a business relationship is Farhad Kader ("Kader"). App. K, ¶5.

58. The primary services rendered by Kader were to calibrate the radiation equipment annually, and prepare reports of the calibration. App. K, ¶5.

59. Kader rendered services related to the treatment being rendered to an individual patient on a limited number of cases, and none at all after August 2011. App. K, ¶13, 16.

60. In addition, in those few cases where Kader rendered services, he always included an original signature using a pen, and never authorized Marder to use his signature. App. K, ¶16.

61. In almost all cases, the services Kader rendered to Dr. Marder were in the evenings or on the weekends. App. K, ¶15; App. H, ¶12.

62. Each of the daily radiation treatments is known as a "fraction" as it represents only a portion of the total dose. Ex. E, ¶15; App. K, ¶10.

63. If the daily fraction is split into two separate applications of radiation, as Marder mandated for every patient, it is known as “hyper-fractionation.” Ex. D, ¶9.

64. Marder billed for these twice-a-day treatments for every patient. Ex. D, ¶9; App. I, ¶46.

65. Dr. Marder's routine use of radiation therapy and the application of twice a day ("BID" or "hyperfractionation") treatment varies extremely from accepted medical care for the use of radiation therapy in the treatment of skin cancer. Ex. D, ¶9-10.

66. Well known principles in the use of BID radiation treatment require a minimum of a 4 hours (6 hours is optimal) between treatment fractions to be beneficial. Ex. D, ¶11; App. E, ¶15.

67. Marder represented to Medicare that he performs all of the radiation therapy himself. Ex. C ¶28; App. I, ¶38, Ex. I25.

68. Marder represented to Medicare that his hyper-fractionated treatments were administered four hours apart. Ex. C ¶27 and Ex. C13.

69. The hyper-fractionated treatments administered to Marder’s patients were always administered just 45 to 60 minutes apart. App. G, p. 121:17 to 121:23; App. H, ¶14.

70. The minimal separation of the two treatments was partly as a convenience to patients so that only one trip to the office was needed. App. G, p. 120:17 to 120:22; App. H, ¶14.

71. It was Marder’s general practice to bill for CPT Codes 77261, 77280, 77332/34, 77300, 77336 and 77427 and to bill multiple quantities of one or more of the radiation treatments (CPT Codes 77401, 77402, 77407 and 77412) for every patient. Ex. F, ¶22, 29.

72. Radiation treatments were administered to multiple patients on a daily basis at both office locations. Ex. G p. 154:23-25; App. H, ¶6.

73. Patients did not require appointments with Marder to receive radiation treatments, but would report directly for radiation. App. H, ¶13.

74. There was never another doctor in either office on any occasion when Marder was absent. App. H, ¶6.

75. Marder also billed for office visits, biopsies and pathology tests, much of it on days that he was not in the office. Ex. F, ¶23 and Ex. FA13.

76. Every claim submitted by Marder identified himself as the rendering provider. Ex. F ¶20.

77. A thorough review of the medical chart for the patients in the random sample was performed by the coding expert, App. E, ¶¶ 11-51 and by an assigned investigative agent, App. I, ¶¶41-65. These medical charts, together with many other documents, were taken from Marder’s two offices and his residence during the execution of search warrants. App. I, ¶4. In the large

majority of cases, the medical records were found to have no or altered documentation of numerous services. App. I, ¶43

78. The administration of the actual radiation treatments was tracked on a standard form titled "Tumor Dose Record" ("TDR") printed on cardstock. When unfolded, the two inside pages constituted one large, 17-inch wide by 11-inch high form. App. I, ¶45.

79. In most cases, the charts included a document identifiable as the original TDR because it was on the cardstock. In total, the charts contained a total of approximately 132 original TDRs. Every original TDR was missing some information regarding the treatments. App. I, ¶46.

80. In very few cases, some of the comments appeared to have been filled in by the employee writing the date of treatment and initialing each date of service. However, in most cases, this column was also blank on the original TDR. App. I, ¶47.

81. In some cases, in addition to the original TDR, the medical charts also contained one or more photocopies of the TDR. The documents were identifiable as photocopies because they were copied onto two letter sized 8.5 inch by 11-inch pieces of paper. App. I, ¶48.

82. With respect to the services for which there was **no** photocopied TDR, with one exception, there was no documentation of the services billed using CPT Codes 77280, 77300, 77332, 77334, 77336 or 77427. App. I, ¶49.

83. On several occasions, a form labeled as being documentation for 77261 was located in these file. However, these forms were all cloned and most were not signed. App. I, ¶50.

84. The services for which there was a photocopied TDR were very different. App. I, ¶51.

85. For the services **with** a photocopied TDR, often the chart contained an "attestation letter" addressed signed by Marder under civil and criminal penalty that the enclosed documents were prepared in the course of treatment personally rendered by him. App. I, ¶52 and Ex. I27

a. The photocopied TDRs did not match the original version that was still located within the file. Instead, it contained substantially more information than the original, including purported initials of Marder and the medical physicist on multiple dates. App. I, ¶53-54, Ex. I28 and I29.

86. For the services with a photocopied TDR, the charts also contained numerous other pages purporting to document the billed services. App. I, ¶55.

87. For example, for CPT Codes 77261, 77280, 77300 and 77332, there were usually entire pages for each lesion for each billed date of service, i.e., as many as four of each document. App. I, ¶56 and Ex 31, 32, 33, and 34, respectively.

88. No documentation at all was found for CPT Code 77334. App. I, ¶57.

89. The 77261 documents always indicated that "due to tumor shrinkage" the radiation was being revised upward from 25 to 40 treatments. App. I, ¶58 and Ex. 31.

90. For CPT Code 77300, there was often a second set of forms corresponding to the date on which the treatment was supposedly revised upward from 25 to 40 treatments. App. I, ¶59 and Ex. 33.

91. For CPT Codes 77336 and 77427, the full page for each lesion would cover all of the applicable dates of service, usually five. App. I, ¶60 and Ex. 35 and 36.

92. In many files there was also a two page document containing a narrative dated as of the first date of treatment. This document always stated "I now prescribe 40 treatments - 2 treatments per day for 20 days at 130 rads with a total dose of 5200 rads." These documents contained undated copies of Marder's signature. App. I, ¶61.

93. Except for the date and name of the patient, and the location and size of the lesions, these narrative reports contain identical language. App. I, ¶62, Ex. I37.

94. The radiation treatment on the two-page narrative (App. I, ¶60, Ex. I37) always indicated that 40 treatments were being ordered as of the first date of treatment. This information directly contradicted information on the documentation of 77261 (App. I, ¶60, Ex. I31) which indicated that as of the first date of treatment only 25 services were ordered. App. I, ¶63.

95. The services on the photocopied TDRs also revealed that the initials of Marder and the medical physicist on 25 of the 38 letter-size photocopies of the Tumor Dose Records were exactly identical, including the dust spots copied on each page. 11 more of the photocopied TDRs only had an initial of Marder instead of a signature, and did not contain any initial or signature for a medical physicist. App. I, ¶64, and Ex. I38.

96. The 25 identical sets of initials also exactly matched a strip of paper found in a folder located in Marder's in-house billing office at the direction of Marder. App. I, ¶65 and Ex. I39.

97. Two of Marder's employees confessed that they were tasked with creating the photocopied TDRs, including by cutting and pasting the initials from the strip of paper, and for creating the documents for 77261, 77280, 77300, 77332, 77336 and 77427. App. I, ¶66.

98. During the execution of the search warrant at Marder's primary clinic in Port St. Lucie, hundreds of pages of pre-printed, mostly blank forms already containing signatures or initials of Marder and medical physicist Farhad Kader ("Kader") were located. App. I, ¶16.

99. One folder contained almost 100 pages of pre-signed forms, including dozens of bits and pieces of forms containing signatures and initials of Marder or Kader. App. I, ¶17 and Ex. I9.

100. Two additional folders were found which contained dozens of pages of different versions of blank forms that already contained signatures or initials of Marder and Kader. One folder was labeled as "1 set Port St. Lucie" and "Port St. Lucie patients." App. I, ¶18, and Ex. I10 and I11.

101. Two other forms pre-printed with handwritten" notes" were also located. There were hundreds of copies of each of these forms. App. I, ¶19, and Ex. I12 and I13.

102. The missing and fake documentation also translated into a failure to satisfy coding guidelines, the failure to satisfy other applicable Medicare documentation guidelines and the failure to meet the standard of care, and raised serious concerns regarding a basic concept in radiation known as reproducibility. App. E, ¶13.

103. The poor documentation is a material concern if the patient has a recurrence near or in the area previously treated, especially because there were no photographs as is the standard of care. In addition, there were an unusually high number of treatments per patient. App. E, ¶14.

104. No specific medical necessity documentation was found other than the cloned statements. App. E, ¶16.

105. Physician's signatures were routinely undated, and it appeared that radiation services were routinely rendered without the required physician supervision. App. E, ¶17.

106. Documentation of the services billed under 77261 were not consistently located. References to the radiation treatments located in the evaluation and management notes did not support this service. App. E, ¶19.

107. "Treatment Prescription Sheet" failed to include a prescription for each area treated, and also contained contradictory information about the number of treatments. App. E, ¶20.

108. The forms contained identical, cloned verbiage to start with a 3cm cone and then at the time the 15 fractions were added to switch to a 1cm cone due to tumor shrinkage. App. E, ¶21.

109. Some documents which said the patient was to receive 25 fractions also had other documents indicating that the patient was to receive 40 fractions. App. E, ¶22.

110. One patient reviewed had an indication that they had actually received 54 treatments, but both items detailing the prescription only indicated 40 treatments. App. E, ¶23.

111. The "tumor shrinkage" indicated on all of these forms was not documented anywhere else in the medical record. App. E, ¶4

112. Simulation documentation is not located in the majority of the charts. App. E, ¶26.

113. Treatment devices covered by CPT Codes 77332 and 77334 may be fabricated specifically for the individual patient, but there are also devices that are pre-fabricated but could be appropriate for the course prescribed. These are simple devices. App. E, ¶28.

114. Specific documentation regarding the treatment device, how it is utilized, and the placement of the treatment device and photographs of the treatment device in place are standard of care. App. E, ¶29.

115. Treatment devices were routinely billed for the patients reviewed; however, only minimal or cloned documentation was located. App. E, ¶30.

116. There are also instances when a treatment device form was located, but the treatment record circled "No" treatment device was utilized. App. E, ¶31.

117. When documenting radiation dosage calculations, if any shielding, it should be documented with a picture or diagram so the operator knows where to place that block with every treatment. App. E, ¶33.

118. Using all these input factors, the dose calculation is performed, and the time of the dose and the actual dose entered into the treatment card. App. E, ¶34.

119. If at any time, the cone size is changed or reduced, a new calculation is necessary, and new documentation is necessary. App. E, ¶35.

120. In the records reviewed, documentation of a calculation was not located except in a minority of the cases where the information was cloned. App. E, ¶36.

121. There were instances where the date of service did not match the actual treatment due to cloned documents. App. E, ¶37.

122. 77401 was evaluated as to code selection and documentation. App. E, ¶38.

123. The only code for superficial/ortho-voltage treatment is 77401. App. E, ¶39.

124. The clinician delivering the radiation dose must record the information in the medical record. All areas should be completed by the operator. App. E, ¶42.

125. The majority of the treatment cards were left blank. App. E, ¶43.

126. Proper charting was not seen in any records provided for the review. App. E, ¶44.

127. 77336 services were not documented within the patient's record, and incomplete information in the charts indicated that no physicist actually rendered services. App. E, ¶47.

128. The initials of a physicist do not appear in the majority of the records, but when they are present, they appear to have been photocopied onto the page. App. E, ¶48.

129. The separate form sometimes seen for 77336 contained a single signature and not a signature for each of the multiple dates on the form. App. E, ¶49.

130. Services billed using 77427 were not found to be documented properly. App. E, ¶51.

131. Reimbursement for 77401 was slashed started in 2009. The amount paid to Marder was 80% of the amounts described with 20% owed by the beneficiary as a co-payment. Ex. E. ¶54, Ex. 2 and 3. Reimbursement under codes 77402, 77407 and 77412 were as high as $250. *Id.*

132. For dates of services from at least January 1, 2008 through to mid-June 2010, Marder submitted claims to Medicare and TRICARE utilizing ***only* CPT Code 77401** for radiation treatments. During that time period, Marder was paid less than $800,000 for 77401. No claims were submitted during that time frame using CPT Codes 77402, 77407 and 77412. Ex. F, ¶24.

133. In 2008, total payments to Marder for CPT Code 77401 were $490,280.56, but those payments dropped to $169,178.48 in 2009 and just $130,363.75 in 2010. Ex. F, ¶25.

134. From June 2010 through approximately August 2014, the total amount paid to Marder under 77402, 77407 and 77412 was over $6 million for over 40,000 services. Ex. F, ¶28.

135. The 20% co-pay owed by the patients in the sample was $2,241,500 in total, an average of over $9,000 per patient, ranging from $2,000 to $38,200 for each beneficiary. Ex. F, ¶29.

136. Marder never billed or collected co-pays from any patients in connection with their alleged radiation treatment. App. G, p. 139:14 to 139:19.

137. Marder billed for numerous dermatology procedures using CPT codes ranging from 10060 through 69100. App. F, Ex. FA13.

138. Pathology services are comprised of a Professional Component (PC) and a Technical Component (TC). App. C ¶18.

139. The TC of physician pathology services refers to the preparation of the slide, involving tissue or cells that a pathologist will interpret. The pathologist's interpretation of the slide is the professional component (PC) service. App. C ¶19 and Ex. C10.

140. Pathology services can be billed three ways. The TC and the PC can be together "globally", or the TC and PC can be billed separately. Ex. C ¶20.

141. If a pathology claim is billed globally, the provider simply uses the applicable CPT Code. If the claim is being billed for only the TC or the PC used a "modifier". App. C, ¶21.

142. The "TC" modifier indicates that reimbursement is sought only for the TC. App. C, ¶22.

143. The "26" modifier indicates that reimbursement is sought only for the PC. App. C, ¶23.

144. Marder billed for over 35,000 pathology specimens. App. F, ¶21.

145. Marder was paid $ $2,829,231.13 for pathology he billed on a global basis. App. F, ¶31.

146. Marder did not bill Medicare for pathology claims using the 26 modifier. App. F, ¶30.

147. Marder was paid $3,319.47 for pathology claims using the TC modifier. App. F, ¶30.

148. Marder never owned the equipment or employed personnel with the necessary training to perform the TC of pathology tests. App. G, p. 37:15 to 37:17, 116:22 to 116:25, 117:1 to 117:3.

149. Marder owned a microscope, but he did not use it to perform the professional services. App. G, p. 37:15 to 37:17, 116:22 to 116:25, 117:1 to 117:3; App. H, ¶27.

150. KML is 130 miles driving distance from Marder's offices in Port St. Lucie. App. I, ¶15.

151. Both the TC and the PC for the pathology services billed by Marder were rendered by Kendall in Coral Gables, FL. App. G, p. 40:11 to 40:14; Boitel Deposition pp. 65:16 to 65:25, 71:15 to 71:25, 72:25, 73:1 to 73:25.

152. The biopsied specimens collected by Marder were shipped over 130 miles to Kendall to perform all necessary pathology services on a daily basis. Ex. G, p. 40:11 to 40:14; Boitel, p. 18:21 to 18:25, 19:1 to 19:25, 20:1 to 20:19.

153. Upon receipt from Marder, a KML histologist performed the TC services. Boitel, 65:16 to 65:25; to 66:1 to 66:25.

154. The next day, a KML pathologist then reviewed the slides, rendered a diagnosis, and prepared a **final** pathology report (the PC). Boitel Deposition pp. 45:19 to 45:25, 47:4 to 47:13**.**

155. The pathology report prepared by Kendall was printed on a letterhead under the name of Marder Medical Laboratory ("MML"). Boitel Deposition p. 133:1 to 133:25, 134:25.

156. MML has no independent legal existence. App. I, ¶20.

157. At the time the final pathology report was printed by Kendall it already included Marder's signature, Boitel, 112:1 to 112:23, and was in final form before the slides were ever returned to Marder. Boitel Deposition 165:1 to 165:25, 166:1, 166:23, Ex. 19.9.

158. The final reports indicated that the TC services were rendered by KML. Boitel Deposition p. 163:19 to 164:25; 165:18 to 167:8 and Ex. 19.9 and 26; App. I, ¶21 and Ex. 14.

159. Marder thereby collected approximately $55 to $80 per slide from Medicare. App. I, ¶23.

160. In order to track the amount of Kendall's share in the scheme, Kendall sent a monthly invoice for the TC services of each slide to Marder. Boitel Deposition p. 74:1 to 74:25, 75:1 to 75:25. The invoice reflected that Kendall was being paid $12.50 for the technical component of the pathology work on a per slide basis as full payment from Marder. App. L, p. 74:1 to 74:25, 75:1 to 75:25, 76:1 to 76:25 and Ex. 30.

161. The invoice specified that it was only for the TC by including the letters "TC" after the CPT code 88305. App. L, p. 74:1 to 74:25, 75:1 to 75:25, 76:1 to 76:25 and Ex. 30; App. I, ¶.

162. The invoices included a separate line item for each date of service for each patient at $12.50 per specimen. App. I, ¶23.

163. Up until 2011, Marder paid the entire amounts owed on the invoices using a credit card. Boitel Deposition p. 123:10 to 14; 170:11 to 170:25, 171:1 to 171:4.

164. The invoices represented the entire amount collected by Kendall from Marder. Kendall never billed Marder for and was never paid for any of the PC services. Boitel 164:15 to 164:25, Ex. 19, 165:1 to 165:25. Marder paid Kendall approximately $1,479,566.53 during the time period at issue. App. I, ¶23, 32-37, Ex. I21A, I21B, I22, I23 and I24.

165. In 2010, an attorney provided advice to Marder regarding their business relationship, which he shared with Kendall,. App. I, ¶24.

166. The attorney drafted a contract which on its face indicated that Kendall would become an employee of Marder. App. I, ¶25 and Ex. 15.

167. The attorney also drafted a contract which on its face indicated that Marder was going to lease Kendall's laboratory. App. I, ¶26 and Ex. 16.

168. Page three of that lease agreement, specifies that the lessee has responsibility for billing and collecting global fees for bone density scans conducted at the Facility. Deposition of Patricia Boitel attached hereto as App. L, 146:22 to 147:12 and Ex. L37; App. I, ¶26 and Ex. I16. KML never performed any bone density scans. App. L, 147:7 to 147:12.

169. The attorney also advised that other steps needed to also be implemented. App. I, ¶27 and Ex. I15-I16.

170. Kendall signed the purported employment agreement and sent it to Marder in 2010. App. I, ¶28-28 and Ex. I17-I18. The version sent by Kendall to Marder had no date filled in on the first page and had not been signed by Marder. *Id*.

171. Marder signed the document, but ***backdated it by 10 years***. App. I, ¶30, Ex. I19.

172. The lease agreement was never signed. App. I, ¶31, Ex. I20. No lease payments were ever made. App. L, p. 123:10 to 19

173. Prior to the execution of the employment agreement in 2011, Marder paid the amounts reflected on Kendall's monthly invoices by credit card. Boitel Deposition p. 170:11 to 170:25, 171:1 to 171:4. App. I, ¶36 and Ex. I24.

174. Following the execution of the employment agreement in 2011, there was no change in the monthly invoices billed by Kendall to Marder, and Marder continued to pay the amounts reflected on the invoices. App. I, ¶32 and Ex. I21A and I21B.

175. However, the amounts owed by Marder to Kendall were thereafter paid in part by the credit card and in part by crediting Kendall's monthly net "salary" of $8,333.33. Boitel Deposition p. 80:13 to 81:9; 82:15 to 82:25. App. I, ¶37.

176. The substance of the relationship between Kendall and Marder following the execution of the "employment agreement" was unchanged as is reflected in the following facts:

a. There were no changes in the agreement between Marder and Kendall;
b. specimens from Marder were processed in the same manner as those received from all of Kendall's other clients;
c. the pathology services continued to be rendered on the premises of KML, using the equipment and employees of KML;
d. Marder never exercised any day to day control over Kendall's work;
e. Marder could not assign additional work to Kendall;
f. Marder never provided any equipment to Kendall;
g. Marder had no discretion over when and how long Kendall worked;
h. Marder had no knowledge about when or how long Kendall worked;
i. Marder did not even know whether the PC services had been rendered by Kendall or by an employee of Kendall;
j. Marder never tracked any vacation or sick days taken by Kendall;
k. Marder's office manager tracked and reported hours worked to the payroll company for every other employee of Marder, but not for Kendall;
l. Kendall was exempted from participation in the pension program offered by Marder to other employees.

Boitel Deposition p. 7:21 to 8:9; 115:19 to 121:1; 123:10 to 128:7. Garcia Deposition p. 7:18 to 8:17; 72:13 to 73:13; 74:5 to 76:3; Modica Deposition 25:16 to 30:12; 45:15 to 45:8

177. Every claim submitted by Marder to Medicare represented that the services were rendered by him. App. F, ¶20.

178. Marder maintained some level of laboratory licensure with the State of Florida and under the Clinical Laboratory Improvement Act (CLIA). United States' Response to Marder's Request for Admissions attached as App. Q, ¶¶5-11.

Respectfully submitted,

_____
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on ___, 2016, I served the foregoing document on all counsel of record via electronic transmission.

Respectfully submitted,

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA and the STATE OF FLORIDA, ex rel. THEODORE A. SCHIFF, M.D.,

Plaintiff,

v.

GARY L. MARDER , D.O.; ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation,

Defendant.

DECLARATION OF FIRST COAST SERVICE OPTIONS, INC. IN SUPPORT OF THE UNITED STATES' MOTION FOR SUMMARY JUDGMENT

I, John Jacobs, being duly sworn, do hereby depose and state:

1. I am employed as the Zone Program Integrity Contractor (ZPIC) Support Manager for First Coast Service Options, Inc. ("FCSO"). I have been employed with FCSO since January 27, 2003 and served in this position since January 4, 2014. As part of my work with FCSO, I serve as the First Coast point of contact for the ZPIC and various law enforcement agencies in support of investigations involving Medicare health care fraud, mail fraud, wire fraud, conspiracy, and money laundering. First Coast Service Options, Inc. ("FCSO") is the CMS contractor tasked with administering Medicare payment processing and auditing functions in the geographic region in which the defendants in this case have done business.

2. My responsibilities as the ZPIC Support Manager for FCSO involves supporting the ZPIC and law enforcement investigation of fraudulent claims submitted to the Medicare Program through FCSO by responding to requests for information and referrals for action addressed to FCSO from the ZPIC and law enforcement. FCSO has contracted to receive, adjudicate, process and pay Medicare claims submitted to it by Medicare beneficiaries or suppliers for physician services payable under Part B of the Medicare Program.

3. In the course of fulfilling my responsibilities for supporting the investigation of fraudulent claims, I have access to and utilize the correspondence and other materials exchanged between Medicare suppliers and FCSO. I also have access to and utilize information regarding the specific nature of the claims submitted by Medicare providers for services rendered to Medicare beneficiaries, including the patient, the item billed, the ordering physician, the diagnosis claimed to support the item billed, the amount billed and the amount paid.

4. I have knowledge of the facts stated herein concerning the investigation of the defendants in this lawsuit.

MEDICARE ENROLLMENT

5. In order to become and remain as qualified Medicare providers, the defendants each submitted applications to the Medicare Program. The defendants also submitted various other documents to identify the accounts to which its Medicare payments should be credited, the personnel associated with the company as well as

miscellaneous correspondence. FCSO maintains these documents in the course of its business and for a business purpose. I have obtained the documents in the possession of FCSO that were received from the defendants and FCSO's related materials. Copies of the applications filed by Gary Marder, D.O. ("Marder") are attached hereto as Exhibit 1 and copies of the applications filed by Robert Kendall, M.D. ("Kendall") are attached hereto as Exhibit 2.

MEDICARE COVERAGE

6. Medicare reimburses medical services that are "reasonable and necessary" for the diagnosis and treatment of illness or injury. The Medicare Program Integrity Manual, Chapter 13, Section 13.1, states that the primary authority for all coverage provisions and subsequent policies is the Social Security Act (the Act), and that contractors use Medicare policies in the form of regulations, National Coverage Determinations, coverage provisions in interpretive manuals, and Local Coverage Determinations ("LCD")to apply the provisions of the Act.

7. When decisions are made on the coverage of particular items or services, the Medicare Program Integrity Manual, Chapter 13, states, among other things, that relevant sources include published authoritative evidence derived from randomized clinical trials, as well as general acceptance by the medical community (standard of practice), as supported by sound medical evidence based on scientific data or research studies published in peer-reviewed medical journals; consensus of expert medical opinion (i.e., recognized authorities in the field); or medical opinion derived from consultations with medical associations or other health care experts.

RADIATION THERAPY

8. Radiation therapy is a covered service under the Medicare Program. 42 U.S.C. § 1395x(s)(4); 42 CFR 410.35.

9. Since at least 2001, Chapter 15, Section 90 of the Medicare Benefit Policy Manual has stated, among other things, that radiation services rendered to a Medicare beneficiary must be directly and personally supervised by a physician physically who is in the office and immediately available:

> X-ray, radium, and radioactive isotope therapy furnished in a non-provider facility require direct personal supervision of a physician. The physician need not be in the same room, but must be in the area and immediately available to provide assistance and direction throughout the time the procedure is being performed.

Medicare Benefit Policy Manual, Part 3 – Claims Process Transmittal 1725, Section 2075 - X-Ray, Radium, and Radioactive Isotope Therapy (Rev. 1, 10-01-03) attached hereto as Exhibit 3.

10. Since at least 2003, the Medicare Claims Processing Manual, Chapter 13 - Radiology Services and Other Diagnostic Procedures, Section 70.3 - Radiation Treatment Delivery (CPT 77401-77417) stated, among other things, that

> These services are paid for on a daily basis under CPT codes 77401-77416 for radiation treatment delivery.
> ....
> Multiple treatment sessions on the same day are payable as long as there has been a distinct break in therapy services, and the individual sessions are of the character usually furnished on different days.

Medicare Claims Processing Manual, Chapter 13 - Radiology Services and Other Diagnostic Procedures, Chapter 13, Section 70.3 attached hereto as Exhibit 4.

11. On April 2, 2003, the Centers for Medicare and Medicaid Services released a Program Memorandum (PM) (Transmittal A-03-020) which addressed Billing

for Radiation Therapy (CPT Codes 77401 through 77416) by hospitals for outpatient services, attached hereto as Exhibit 5. This Program Memorandum stated, among other things, that:

a. CPT Codes 77401 through 77416 may be reported more than once per date of service only when radiation treatment is provided during completely different sessions.

b. Only one of these codes may be reported for each treatment session no matter how many areas are treated or no matter how much radiation is delivered.

c. CPT Codes 77402 through 77406 describe treatment delivery for a single treatment area. CPT Codes 77407 through 77411 describe treatment delivery to two treatment areas. CPT Codes 77412 through 77416 describe treatment delivery to three or more treatment areas.

d. In the cases of CPT codes 77407 through 77416, the number of distinct treatment areas and complexity of the treatment determine which code series to report, which is then modified by the selection of energy (ie, MV).

12. As part of its duties, FCSO issues newsletters on a regular basis. A copy of Volume 4 Number 3 of the Medicare Part B Update for the Third Quarter 2006 is attached hereto as Exhibit 6. These Medicare Part B Updates are mailed to all Medicare providers and are available on the website maintained by FCSO. Pages 3 through 6 of this Update is an article entitled "Requirements for the Payment of Medicare Claims—A Selection of Some Important Criteria". The article address several different documentation requirements applicable to claims submitted to Medicare, including that all services must be supported by documentation created near the time of service and must also be signed and dated.

13. As part of its duties, FCSO also issues what are known as Local Coverage Determinations. FCSO issued a Local Coverage Determination ("LCD") effective February 13, 2011 with a revision effective October 1, 2011 titled Radiation Therapy for T1 Basal Cell and Squamous Cell Carcinomas of the Skin. This LCD was identified as L31510. A copy of the original and revised LCD are attached hereto as Exhibits 7 and 8, respectively.

14. FCSO also looks to information published by industry groups for further guidance in administering benefits under the Medicare Program. For example, the American Medical Association publishes Clinical Examples in Radiology. In 2007, it published a "Radiology FAQ" which addressed billing questions related to CPT Code 77401 through 77416. A copy of that document is attached hereto as Exhibit 9.

"INCIDENT TO" SERVICES

15. Medicare also allows physicians to submit claims for services rendered by other employees in certain circumstances. "Incident to services" are services that are furnished by other employees of the physician "incident to" the professional services personally rendered by the physician. These services, even though not rendered by the physician can be billed in the physician's name if certain requirements are met. One of the requirements is that although the physician does not have to be physically present in the treatment room while the service is being provided, they must be present in the immediate office suite to render assistance if needed.

16. "Incident to" services can also be directly supervised by non-physician practitioners such as physician assistants and nurse practitioners, but are then reimbursed at 85 percent of the physician fee schedule.

17. Medicare coverage of "incident to" services is limited to services for which payment is **not** made under a separate benefit category listed in §1861(s) of the Social Security Act. 42 CFR 410.26(a)(7). For example, diagnostic tests are covered under §1861(s)(3) of the Social Security Act, and radiation therapy services are covered

under §1861(s)(4) of the Social Security Act. Those services cannot be reimbursed under the incident to rules, but must adhere to the separate rules applicable to them.

PATHOLOGY SERVICES

18. Pathology services are comprised of a Professional Component and a Technical Component, both of which may be performed independently by different providers.

19. Multiple references confirm that the TC of physician pathology services refers to the preparation of the slide, involving tissue or cells that a pathologist will interpret, and that the pathologist's interpretation of the slide is the professional component (PC) service. Attached hereto as Exhibit 10 is a composite exhibit containing the following documents published by the United States, Medicare and FCSO which address this issue:

a. Federal Register, Volume 72 Issue 227 (Tuesday, November 27, 2007) (Section 104--Extension of Treatment of Certain Physician Pathology Services Under Medicare); Federal Register
b. Volume 77 Issue 222 (Friday, November 16, 2012) (F. Extension of Payment for Technical Component of Certain Physician Pathology Services, 1. Background and Statutory Authority)
c. FCSO Part B Update 2007 vol. 5 number 2 141058;
d. MLN Matters Number MM5347
e. MLN Matters Number MM5468 Revised.

20. Claims for pathology services included within CPT Codes 88305, 88312 and 88342 can be submitted in three ways. The claim can encompass both the Technical and Professional Components, in which case the claim is referred to as having billed "globally", or the claim can be limited to just the Technical Component or just the Professional Component.

21. If a pathology claim is billed globally, the provider simply uses the applicable CPT Code.

22. If the claim is being billed for only the technical component or the professional component, the provider bills the CPT Code together with a sub-code known as a "modifier".

23. The "TC" modifier attached to a pathology CPT code indicates that reimbursement is sought only for the technical component.

24. The "26" modifier attached to a pathology CPT code indicates that reimbursement is sought only for the Professional Component.

CLAIMS SUBMISSION

25. To obtain Medicare reimbursement for covered services pursuant to Part B, providers submit claims using forms known as "CMS 1500s". The individual billed items are identified to Medicare using a 5-digit billing code based on the Current Procedural Terminology Manual ("CPT code"), published annually by the American Medical Association. Each CPT code corresponds to a specific medical service, and the amount Medicare pays for a service is based on the CPT code.

26. A true and correct copy of the first page of the Introduction to the CPT Code Book For every year from 2008 through 2014 is attached hereto as Exhibit 11. The following is stated on that page for every year:

a. "Select the name of the procedure or service that accurately identifies the service performed. Do not select a CPT code that merely approximates the service provided"; and
b. "Any service or procedure should be adequately documented in the medical record."

27. In a letter dated May 19, 2008 which was sent to FCSO by Marder in connection with a Medicare Utilization Audit, a copy of which is attached hereto as

Exhibit 12, Marder represented to FCSO that the hyper-fractionated radiation treatments he administered to his patients were four hours apart.

28. In a letter dated May 15, 2005, which Marder sent to FCSO, Marder represented to Medicare that he performs all of the radiation therapy himself.

Pursuant to Title 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct and is based upon my personal knowledge this 23rd day of March, 2016, in Jacksonville, Florida.

By:

John Jacobs, ZPIC Support Manager,

First Coast Service Options, Inc.

MEDICARE

Form Approved
OMB No. 0938-0373

Participating Physician or Supplier Agreement

I am already a participating Dr.

Name and Street Address of Participant *
Gary L. Marder, D.O., P.A.
8483 S. Federal Highway, Suite 19
Port St. Lucie, Fla. 34952
Dermatology & Dermatologic Surgery
Provider No. 82760

Physician or Supplier Identification Code *
82760

The above named person or organization, called "the participant," hereby enters into an agreement with the Medicare program to accept assignment of the Medicare Part B payment for all services for which the participant is eligible to accept assignment under the Medicare law and regulations, and which are furnished while this agreement is in effect.

(1) ***Meaning of Assignment*** — For purposes of this agreement, accepting assignment of the Medicare Part B payment means requesting direct Part B payment from the Medicare program. Under an assignment, the approved charge, determined by the Medicare carrier, shall be the full charge for the service covered under Part B. The participant shall not collect from the beneficiary or other person or organization for covered services more than the applicable deductible and coinsurance.

(2) ***Effective Date*** — If the participant files the agreement with any Medicare carrier during the enrollment period provided near the end of any calendar year, the agreement becomes effective on January 1 of the following year.

(3) ***Term and Termination of Agreement*** — This agreement shall continue in effect through December 31 following the date the agreement becomes effective and shall be renewed automatically for each 12-month period January 1 through December 31 thereafter unless one of the following occurs:

a. During the enrollment period provided near the end of any calendar year the participant notifies in writing every Medicare carrier with whom the participant has filed the agreement or a copy of the agreement that the participant wishes to terminate the agreement at the end of the current term. In the event such notification is mailed or delivered during the enrollment period provided near the end of any calendar year, the agreement shall end on December 31 of that year.

b. The Health Care Financing Administration may find, after notice to and opportunity for a hearing for the participant, that the participant has substantially failed to comply with the agreement. In the event such a finding is made, the Health Care Financing Administration will notify the participant in writing that the agreement will be terminated at a time designed in the notice. Civil and criminal penalties may also be imposed for violation of the agreement.

**List your main number (without suffix) or your Professional Association (P.A.) number (e.g. P.A. numbers begin with 00, 77, 97, 98, or 99) ONLY.*

S. Lee Marder — President — 11/26/88

Signature of participant *(or authorized representative of participating organization)* | Title *(if signer is authorized representative of organization)* | Date

(407) 340-2144

Office phone number *(including area code)*

Note new address.

Gary L. Marder, D.O., P.A.
8483 S. Federal Highway, Suite 19
Port St. Lucie, Fla. 34952
Dermatology & Dermatologic Surgery
Provider No. 82760

Received by Medicare Part B
Blue Cross and Blue Shield of Florida

January 1, 1989
Effective Date

HCFA-460 (11/86)

OMB Approval No. 0938-0685

MEDICARE FEDERAL HEALTH CARE PRACTITIONER ENROLLMENT APPLICATION

Application for Individual Health Care Practitioners

General Instructions

The Medicare Federal Health Care Practitioner Enrollment Application has been designed by the Centers for Medicare and Medicaid Services (CMS) to assist in the administration of the Medicare program and to ensure that the Medicare program is in compliance with all regulatory requirements. The information collected in this application will be used to ensure that payments made from the Medicare trust fund are only paid to qualified health care practitioners and that the amounts of the payments are correct. This information will also identify whether you are qualified to render health care services and/or supplies to Medicare beneficiaries. To accomplish this, Medicare must know basic identifying and qualifying information about you in order for you to be granted billing privileges in the Medicare program.

When completing this application to enroll and bill the Medicare program as an individual practitioner, you need to tell Medicare (1) who you are, (2) what qualifies you to render health care related services and/or supplies to Medicare beneficiaries, (3) where or how you intend to render these services and/or supplies, and (4) any individuals or organizations that manage your practice.

This application **MUST** be completed in its entirety, unless otherwise stated in these instructions, **or** the appropriate box is checked to indicate the section does not apply, **or** when reporting a change to previously submitted information. If a section does not apply to you, check (√) the appropriate box in that section. Sections 7, 11, 12, and 16, have been deliberately omitted from this application because they are not applicable to the enrollment of individual health care practitioners.

1. General Application Information

This section is to be completed with general information as to why you are submitting this application and whether you currently have a business relationship with another Federal health care program.
To ensure timely processing of this application, Numbers 1, 2, and 3 below MUST ALWAYS be completed.

A. Reason for Submittal of this Application

1. Check one: ☐ Initial Enrollment ☐ Reactivation CHANGE ADDRESS

☒ Change of Information (Check appropriate Section(s) below and furnish your Medicare Identification Number here 82760B):

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 8 ☐ 9 ☐ 10 ☐ 13

☐ Voluntary Deactivation of Billing Number—Effective Date (MM/DD/YYYY):_____

2. Social Security Number: 121 52 4904

3. Are you currently enrolled in the Medicare program? ☒ YES ☐ NO
IF YES, furnish the following information about your current carrier:

Current Carrier Name: First Coast Current Medicare Identification Number: 82760B

USFCS-010977

OMB Approval No. 0938-0685

SECTION 2: PRACTITIONER IDENTIFICATION

A. Personal Information – The information furnished in this section will allow us to uniquely identify you in the Medicare program. Check the box "Change" only if you are reporting a change to existing information in this section. Provide the new information, the effective date of the change, and sign and date the certification statement. Otherwise:

1. Provide your full name.
2. If you previously used another name(s), including a maiden name, supply that under "Other Name."
3. Provide your date, State, and country of birth.
4. Indicate your gender.
5. Furnish your year of graduation and the school you attended for your Physician or Non-Physician Medical Specialty.

B. Correspondence Address - This section will assist us in contacting you with any questions we have concerning your business relationship with the Medicare program.

Check the box "Change" only if you are reporting a change to existing information in this section. Provide the new information, the effective date of the change, and sign and date the certification statement. Otherwise:

- **You must provide an address and telephone number where we can <u>contact you directly</u> to resolve any issues that may arise as a result of your enrollment in the Medicare program.** It also may be necessary to send you important changes/information concerning the Medicare program that directly impacts you and/or your Medicare payments. Therefore, this address cannot be that of your billing agency, management service organization, or staffing company. You may furnish your home address and telephone number if you choose.

C. Residency Status - Your responses to the questions in this section will assist us in determining your eligibility to bill Medicare for the services you render to Medicare patients.

Check the box "Change" only if you are reporting a change to existing information in this section. Provide the new information, the effective date of the change, and sign and date the certification statement. Otherwise:

1. Check to identify if you are currently a resident, intern, or fellow at a health care facility.
- If "Yes," provide the name of the facility where you serve as a resident/intern/fellow.
- If "No," skip to Section 2D (Business Information).
2. State whether the services you render in the facility shown in Question 1 are part of your requirements for graduation from a formal residency program.
3. Indicate if you also render services at other facilities or practice locations.
   If "Yes," you **<u>must</u>** report these other practice locations in Section 4 (Practice Locations).
4. Indicate if any services that you render, at any practice location you report in Section 4, are required for graduation from a formal residency program.
- If "Yes," indicate if the teaching hospital has agreed to incur all or substantially all costs of the training in the other facility or practice location.

D. Business Information (if applicable) - Complete this section if you operate your practice as a business under a name different from your individual name. This information is needed to correctly report to the Internal Revenue Service (IRS) all Medicare payments you receive and the tax identification number under which these payments are made.

Check the box "Change" only if you are reporting a change to existing information in this section. Provide the new information, the effective date of the change, and sign and date the certification statement. Otherwise:

1. If this section does not apply to you, check the box provided and skip to Section 2E (Medical Speciality(s)).
2. Provide the legal business name you use when reporting tax information to the IRS. Supply your tax identification number as issued by the IRS.
3. Indicate whether your business is incorporated.

<u>NOTE</u>: If you answer "Yes" to number 3 above, you will need to complete two applications. One application will be to establish you with the Medicare program and the other application will be required to enroll your business. Once you complete the application identifying yourself, you must also enroll the business by completing the application for suppliers billing Medicare carriers (CMS 855B). You must also complete a CMS 855R to reassign benefits payable to you as an individual practitioner to your business, which will be submitting claims for the services you have rendered. In addition, any other practitioners who render services for your business, who will be reassigning their benefits to the business, must also complete a CMS 855R.

USFCS-010978

USFCS-010978

OMB Approval No. 0938-0685

2. Practitioner Identification

This section is to be completed with information about yourself; where Medicare can contact you directly; whether you are rendering services in a health care facility as a resident or an intern; and whether you have established your practice as a separate business entity. You must also designate your medical specialty.

A. Personal Information ☐ **Change** **Effective Date:**_____

1. Name	First	Middle	Last	Jr., Sr., etc.	M.D., D.O., etc.
2. Other Name (including Maiden)	First	Middle	Last	Jr., Sr., etc.	M.D., D.O., etc.

3. Date of Birth (MM/DD/YYYY)	State of Birth	Country of Birth
4. Gender ☐ Male ☐ Female		
5. Year of Graduation (YYYY)	Medical School	

B. Correspondence Address ☐ **Change** **Effective Date:**_____

You must furnish an address and telephone number where Medicare can contact you directly.

Mailing Address Line 1

Mailing Address Line 2

City	State	ZIP Code + 4
Telephone Number ( ) (Ext.) ( )	Fax Number (if applicable) ( )	E-mail Address (if applicable)

C. Residency Status ☐ **Change** **Effective Date:**_____

1. Are you currently: a resident? ☐ YES ☐ NO
   an intern? ☐ YES ☐ NO
   in a fellowship program? ☐ YES ☐ NO

   IF YES to any of the above questions, provide the name of the facility where you are a resident, intern, or fellow on the line below:

   _____

   IF NO, skip to Section 2D (Business Information) below.

2. Are the services that you render at the facility shown in Question 1 part of your requirements for graduation from a formal residency program? ☐ YES ☐ NO

3. Do you also render services at other facilities or practice locations? ☐ YES ☐ NO

   IF YES, you must report these practice locations in Section 4 (Practice Location).

4. Are the services that you render in any of the practice locations you will be reporting in Section 4 (Practice Location) part of your requirements for graduation from a formal residency program? ☐ YES ☐ NO

   IF YES, has the teaching hospital reported in Question 1 above agreed to incur all or substantially all of the costs of training in the non-hospital facility or location? ☐ YES ☐ NO

D. Business Information (if applicable) ☐ **Change** **Effective Date:**_____

1. Check here ☐ if this section does not apply to you and skip to Section 2E. Otherwise, furnish the following information if you operate your practice as a business under a name other than your own name.

2. Legal Business Name as Reported to the IRS	Tax Identification Number

3. Is your business incorporated? ☐ YES ☐ NO
   IF YES, see specific instructions on how to enroll your health care business in the Medicare program.

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E. Medical Specialty

1. **Physician Specialty** - Check the box "Change" only if you are reporting a change to existing information in this section. Provide the new information, the effective date of the change, and sign and date the certification statement. Otherwise:

If you are a physician, please enter the appropriate letter (P = primary, S = secondary) to indicate your specialty(s). If you do not see your specialty listed, check "Undefined physician type" and report your specialty in the space provided. You must also submit copies of your State physician license, medical school degree, and your Federal controlled substance registration certificate from the Drug Enforcement Agency.

****NOTE: Diagnostic Radiology –** If you checked diagnostic radiology as your specialty, and you will bill for the technical component (tc) of the diagnostic tests, you must contact the Medicare carrier prior to your enrollment to determine if you will also need to complete a CMS 855B to enroll in Medicare as an Independent Diagnostic Testing Facility (IDTF).

NOTE: Physicians who Bill for Diagnostic Tests (other than clinical laboratory or pathology tests) – As a physician, you may bill for these diagnostic tests as long as you do not provide a substantial portion of the diagnostic tests to patients who **are not** your patients. Patients are considered your own patients if:

- They have a prior relationship with you and are receiving medical treatment from you for a specific medical condition, or
- You are also billing for patient evaluation and management codes (E & M).

A separate (additional) enrollment as an IDTF may be required if, as stated above, substantial portions of your diagnostic tests (other than clinical laboratory or pathology) are provided to patients who are not your patients. Enrollment as an IDTF will not affect your enrollment as a physician. If you only furnish diagnostic tests, claims must be submitted as an IDTF. To enroll as an IDTF, you must complete and submit a CMS 855B.

2. **Non-Physician Specialty** - Check the box "Change" only if you are reporting a change to existing information in this section. Provide the new information, the effective date of the change, and sign and date the certification statement. Otherwise:

If you are a non-physician practitioner, enter the appropriate letter (P = primary, S = secondary) to indicate your specialty(s). If you do not see your specialty listed, check "Undefined non-physician type" and report your specialty in the space provided. All non-physician practitioners must meet specific licensing, educational (including any degrees), and work experience requirements. If you need information concerning the specific requirements for your specialty, contact the Medicare carrier. Be sure to include copies of all necessary documentation to prove your eligibility to enroll in Medicare.

F. Supervising and/or Collaborating Physician(s) - Indicate if you are adding or deleting a supervising and/or collaborating physician. Provide the new information and the effective date of the change. Provided that this is the only change in your information, you need to sign and date the certification statement. Otherwise:

- Furnish the name, social security number, and Medicare identification number of all applicable physicians who supervise or collaborate with you.

NOTE: All non-physician practitioners (excluding Physician Assistants who must complete Section 2J) who require a supervising and/or collaborating physician to qualify for Medicare billing privileges (as required by Federal law) must complete this section. In addition, **all** supervising and/or collaborating physicians reported in this section **must** be currently enrolled in the Medicare program.

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USFCS-010980

OMB Approval No. 0938-0685

2. Practitioner Identification (Continued)

E. Medical Specialty(s)

Designate your specialty(s) below using: **P=Primary** **S=Secondary (if applicable)**

1. Physician Specialty ☐ **Change** **Effective Date:**_____

Submit a copy of your State Physician License and Medical School Degree.

_____Addiction medicine
_____Allergy/Immunology
_____Anesthesiology
_____Cardiac surgery
_____Cardiovascular disease (Cardiology)
_____Chiropractic
_____Colorectal surgery (Proctology)
_____Critical care (Intensivists)
_____Dermatology
_____Diagnostic radiology**(see note)
_____Emergency medicine
_____Endocrinology
_____Family practice
_____Gastroenterology
_____General practice
_____General surgery
_____Geriatric medicine
_____Gynecological/Oncology
_____Hand surgery
_____Hematology
_____Hematology/Oncology
_____Infectious disease
_____Internal medicine
_____Interventional radiology
_____Maxillofacial surgery
_____Medical oncology
_____Nephrology
_____Neurology
_____Neuropsychiatry
_____Neurosurgery
_____Nuclear medicine
_____Obstetrics/Gynecology
_____Ophthalmology
_____Optometry
_____Oral surgery (Dentist only)
_____Orthopedic surgery
_____Osteopathic manipulative treatment
_____Otolaryngology
_____Pain Management
_____Pathology
_____Pediatric medicine
_____Peripheral vascular disease
_____Physical medicine and rehabilitation
_____Plastic and reconstructive surgery
_____Podiatry
_____Preventative medicine
_____Psychiatry
_____Pulmonary disease
_____Radiation oncology
_____Rheumatology
_____Surgical oncology
_____Thoracic surgery
_____Urology
_____Vascular surgery

_____Undefined physician type (Specify):

_____

2. Non–Physician Specialty ☐ **Change** **Effective Date:**_____

See instructions for specific non-physician requirements that must be met to enroll in the Medicare program. You must submit documentation (e.g., copies of licenses, degrees) that confirms you have met the requirements for your specialty.

_____Audiologist
_____Certified clinical nurse specialist
_____Certified nurse midwife
_____Certified registered nurse anesthetist
_____Licensed clinical social worker
_____Mass immunization roster biller
_____Nurse practitioner
_____Occupational therapist in private practice (see Sec. I)
_____Registered Dietition or Nutrition Professional
_____Physical therapist in private practice (see Sec. I)
_____Physician assistant (see Section J)
_____Psychologist, Clinical (see Section G)
_____Psychologist billing independently (see Section H)
_____Undefined non-physician type (Specify):

_____

F. Supervising and/or Collaborating Physician(s) ☐ Add ☐ Delete Effective Date:_____

This section must be completed by all non-physicians (excluding physician assistants) who require a supervising and/or collaborating physician to qualify for Medicare billing privileges. The supervising and/or collaborating physician must be currently enrolled with Medicare.

Physician Name	Social Security Number	Medicare Identification Number

USFCS-010981

G. Clinical Psychologists - Questionnaire

Questions 1-4: All clinical psychologists must respond to these questions by checking "Yes" or "No" to determine your eligibility to bill Medicare.

H. Psychologists Billing Independently - Questionnaire

A psychologist billing independently is defined as:

- One who renders services free of the administrative and professional control of an employer such as a physician, institution, or agency, and
- Who maintains office space at his/her own expense and furnishes services only in that space or the patient's home, and
- Has the right to collect fees for the services rendered, and
- The patients treated are the psychologist's own patients.

Questions 1-4: All psychologists must respond to these questions by checking "Yes" or "No" to determine if you are eligible to bill Medicare as a psychologist who is independently billing.

I. Occupational/Physical Therapist in Private Practice (OT/PT) Only - Questionnaire

An occupational therapist/physical therapist in private practice is defined as one who maintains a private office even if services are always furnished in patients' homes. If services are furnished in private practice office space, that space must be owned, leased, or rented by the OT/PT and used for the exclusive purpose of operating the OT's /PT's practice.

Questions 1-5: All OTs/PTs must respond to these questions by checking "Yes" or "No." This information will determine your eligibility to bill Medicare.

J. Physician Assistants (PA) Only - Indicate if you are adding or deleting an employer. Provide the new information and the effective date of the addition or deletion. Provided that this is the only change in your information, you need to sign and date the certification statement. Otherwise:

1. Furnish the name, social security number and date of birth **or** the name and Medicare identification number of the physician listed on your degree or license. For States that do not require the Supervising Physician to be identified on the PA license, provide the information required in this section about the physician who qualified you for your license.

2. In order to determine who will be billing for your services, report all employers' Medicare billing numbers. This information will allow Medicare to appropriately associate you with each of your employers.

NOTE: Physician Assistants – When completing this application, PAs should only complete Sections 1, 2, 3, 10, 13, 15 and 17. Also, PAs should not use or submit the CMS 855R form to report employers. The CMS 855R is only used to reassign benefits that would otherwise be paid directly to the practitioner.

USFCS-010982

USFCS-010982

OMB Approval No. 0938-0685

2. Practitioner Identification (Continued)

G. Clinical Psychologists - Questionnaire

This section must be completed by all clinical psychologists in order to determine if you are eligible to bill Medicare. Please answer all questions in this section.

1. Do you hold a doctoral degree in psychology? ☐ YES ☐ NO
   IF YES, furnish the field of your psychology degree:_____
2. Do you inform each Medicare patient of the desireability of conferring with the patient's attending or primary care physician to consider potential medical conditions contributing to the patient's condition? ☐ YES ☐ NO
3. Contingent upon the patient's consent, do you consult with the patient's designated attending or primary care physician in accordance with accepted professional ethical norms, taking into consideration patient confidentiality? ☐ YES ☐ NO
4. If the patient assents to the consultation, do you attempt to consult with the patient's physician within a reasonable time after receiving consent? ☐ YES ☐ NO

H. Psychologists Billing Independently - Questionnaire

This section must be completed by all psychologists billing independently in order to determine if you are eligible to bill Medicare as a psychologist "independently billing." Please answer all questions in this section.

1. Do you render services of your own responsibility free from the administrative control of an employer such as a physician, institution, or agency? ☐ YES ☐ NO
2. Do you treat your own patients? ☐ YES ☐ NO
3. Do you have the right to bill directly, and to collect and retain the fee for your services? ☐ YES ☐ NO
4. Is your private practice located in an institution? ☐ YES ☐ NO
   IF YES to question 4 above, please answer questions "a" and "b" below.

a) If your private practice is located in an institution, is your office confined to a separately identified part of the facility that is used solely as your office and cannot be construed as extending throughout the entire institution? ☐ YES ☐ NO

b) If your private practice is located in an institution, are your services also rendered to patients from outside the institution or facility where your office is located? ☐ YES ☐ NO

I. Occupational/Physical Therapist in Private Practice (OT/PT) - Questionnaire

This section must be completed by all occupational and physical therapists in order to determine if you are eligible to bill Medicare for services rendered in your private practice. Please answer all questions in this section.

1. Are all of your PT/OT services only rendered in the patients' homes? ☐ YES ☐ NO
2. Do you maintain private office space? ☐ YES ☐ NO
3. Do you own, lease, or rent your private office space? ☐ YES ☐ NO
4. Is this private office space used exclusively for your private practice? ☐ YES ☐ NO
5. Do you provide PT/OT services outside of your office and/or patients' homes? ☐ YES ☐ NO
   IF YES, provide a copy of the lease agreement that gives you exclusive use of the facility for PT/OT services.

J. Physician Assistants Only ☐ Add ☐ Delete Effective Date:_____

This section must be completed by all physician assistants to ensure correct claims coding when billing for your services.

1. Provide the name, social security number and date of birth, or the name and Medicare Identification Number of the physician shown on your PA degree or license in the space below. See instructions if no physician is shown.

Name First	Middle	Last	Jr., Sr., etc.	M.D., D.O., etc.

Social Security Number	Date of Birth (MM/DD/YYYY)	Medicare Identification Number (if applicable)

2. Since physician assistants cannot bill the Medicare program directly, they must report the Medicare billing number for all employers that bill Medicare for their services.

_____ _____ _____

_____ _____ _____

_____ _____ _____

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SECTION 3: ADVERSE LEGAL ACTIONS AND OVERPAYMENTS

A. Adverse Legal History - This section is to be completed with information concerning any adverse legal actions that have been imposed or levied against you. See Table A on the application form for a list of adverse actions that must be reported.

If reporting a change to existing information, check "Change," provide the effective date of the change, complete the appropriate fields in this section, and sign and date the certification statement. Otherwise:

1. You must state whether, under any current or former name or business identity, you have ever had any of the adverse legal actions listed in Table A of the application form imposed against you.

2. If the answer to this question is "Yes," supply all requested information. Attach copies of official documentation related to the adverse legal action. Such documentation includes adverse legal action notifications (e.g., notification of disciplinary action; criminal court documentation that verifies the conviction of a crime) and documents that evidence how the adverse legal action was finally resolved (e.g., reinstatement notices, etc.).

If you are uncertain as to whether you fall within one of the adverse legal action categories or whether a name reported on this application has an adverse legal action, you should query the Healthcare Integrity and Protection Data Bank. If you need information on how to access the data bank, call 1-800-767-6732 or visit www.npdb-hipdb.com. There is a charge for using this service.

Table A - This is the list of adverse legal actions that must be reported.

B. Overpayment Information - Current laws found in the Federal Streamlining Act and the Debt Collection Improvement Act require all Federal agencies to determine whether an individual or business entity that enters into a business relationship with that agency has any outstanding debts, including overpayments under different identifiers. Failure to furnish information about overpayments will put you in violation of these Acts and subject it to possible denial of its Medicare enrollment.

If reporting a change to existing information, check "Change," provide the effective date of the change, complete the appropriate fields in this section, and sign and date the certification statement. Otherwise:

1. You must report all outstanding Medicare overpayments that you are liable for, including those paid to you, or on your behalf under a different name. For purposes of this section, the term "outstanding Medicare overpayment" is defined as a debt that meets **all** of the conditions listed below:

   a) The overpayment arose out of your current or previous enrollment in Medicare. This includes any overpayment incurred by you under a different name or business identity, or in another Medicare contractor jurisdiction;

   b) CMS (or its contractors) has determined that you are liable for the overpayment; and

   c) The overpayment is not or has not been included as part of a repayment plan approved by CMS (or its contractors), nor is the overpayment amount being repaid through the withholding of Medicare payments to you.

Any overpayment not meeting all of these conditions should not be reported.

2. Furnish the name or business identity under which the overpayment occurred and the account number under which the overpayment exists.

NOTE: Overpayments that occur after your enrollment has been approved do not need to be reported unless you are enrolling with a different Medicare contractor.

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3. Adverse Legal Actions and Overpayments

This section is to be completed with information concerning any adverse legal actions and/or overpayments that have been imposed or levied against you (see Table A below for list of adverse actions that must be reported).

A. Adverse Legal History ☐ **Change** **Effective Date:**_____

1. Have you, under any current or former name or business identity, ever had any of the adverse legal actions listed in Table A below imposed against you? ☐ YES ☐ NO
2. **IF YES,** report each adverse legal action, when it occurred, the law enforcement authority/court/administrative body that imposed the action, and the resolution. Attach a copy of the adverse legal action documentation(s) and resolution(s).

Adverse Legal Action:	Date:	Law Enforcement Authority:	Resolution:

Table A

1) Any felony or misdemeanor conviction, under Federal or State law, related to: (a) the delivery of an item or service under Medicare or a State health care program, or (b) the abuse or neglect of a patient in connection with the delivery of a health care item or service.

2) Any felony or misdemeanor conviction, under Federal or State law, related to theft, fraud, embezzlement, breach of fiduciary duty, or other financial misconduct in connection with the delivery of a health care item or service.

3) Any felony or misdemeanor conviction, under Federal or State law, relating to the interference with or obstruction of any investigation into any criminal offense described in 42 C.F.R. Section 1001.101 or 1001.201.

4) Any felony or misdemeanor conviction, under Federal or State law, relating to the unlawful manufacture, distribution, prescription, or dispensing of a controlled substance.

5) Any revocation or suspension of a license to provide health care by any State licensing authority. This includes the surrender of such a license while a formal disciplinary proceeding was pending before a State licensing authority.

6) Any revocation or suspension of accreditation.

7) Any suspension or exclusion from participation in, or any sanction imposed by, a Federal or State health care program, or any debarment from participation in any Federal Executive Branch procurement or non-procurement program.

8) Any current Medicare payment suspension under any Medicare billing number.

Note: All applicable adverse legal actions must be reported, regardless of whether any records were expunged or any appeals are pending.

B. Overpayment Information ☐ **Change** **Effective Date:**_____

1. Do you, under any current or former name or business identity, have any outstanding Medicare overpayments? ☐ YES ☒ NO
2. **IF YES,** furnish the name and account number under which the overpayment(s) exists.

Name under which the overpayment occurred:	Account number under which the overpayment exists:

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SECTION 4: CURRENT PRACTICE LOCATION(S)

This section is to be completed with information about your private practice and group affiliations. If you want to make a change to existing information about your group affiliations, you must use the CMS 855R to report those changes.

A. Group Practice Information

1. Indicate whether **ALL** of your services will be rendered as part of a group or other organization. If "Yes," this means that you do not have a private practice where you treat Medicare patients. This also means that a group(s) or organization(s) will be billing Medicare for the services you render and that you have given the group or organization the authority to bill for you. To reassign your benefits, you must complete and submit a CMS 855R for each group to which your benefits will be reassigned.

   a-c) Provide the legal name and Medicare billing number for up to three groups. If the group's application is pending, indicate "pending" on your application in the space provided for the group's Medicare number. If you belong to more than three groups, copy and complete this section as needed. After completing this section, skip to Section 14.

2. Indicate whether **SOME** of your services will be rendered in a group setting. If not, check the box "No," and continue with Section 4B below. If "Yes," this means that in addition to your private practice you will render some services as part of a group practice, and that you have given the authority to the group to bill for these services.

   a-c) Provide the legal name and Medicare billing number for up to three groups. If the group's application is pending, indicate "pending" on your application in the space provided for the group's Medicare number. If you belong to more than three groups, copy and complete this section as needed. After completing this section, continue completing this application at Section 4B with information about your private practice.

B. Practice Location Information - Complete this section for each of your own private practice locations where you render services to Medicare beneficiaries. **The information provided in this section will pertain to your private practice only.** Check the box to indicate if you are adding a new practice location under an existing tax identification number, deleting a practice location, or changing information about an existing practice location. Provided that this is the only change in your information, provide the effective date of the change, complete the appropriate fields in this section, and sign and date the certification statement. Otherwise:

1. Provide the name of your practice location. If you use a "doing business as" name, provide that name in this section. State the date you started practicing at this location.

2. Furnish the complete street address for your practice location.

This address must be a specific street address as recorded by the United States Postal Service. Do not report a P.O. Box. Only report those practice locations within the Medicare carrier jurisdiction where you will be submitting this application, including reporting additions, deletions or other changes to these practice locations. If you render services in a hospital and/or other health care facility that bills Medicare directly for the services you render at that facility, furnish the name and address of that hospital or facility. In addition, provide the telephone number of this practice location. Do not provide a billing agency's telephone number. The fax number and e-mail address are optional.

If you only render services in patients' homes (house calls), you may supply your home address if you do not have an office. In Section 4E, explain that this address is for administrative purposes only and that all services are rendered in patients' homes.

If you render services in a retirement or assisted living community, complete this section with the names, telephone numbers and addresses of those communities.

3. Indicate whether you own/lease the practice location.

4. Indicate whether this address is that of a private practice office setting, hospital, retirement/assisted living community or other health care facility. Please specify if it does not fall within one of these categories.

5. If you have a CLIA number(s) and/or FDA/Radiology (Mammography) Certification Number(s) for this practice location, provide that information in this section. Submit a copy of the most current CLIA and FDA certification for each of the practice locations reported.

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4. Current Practice Location(s)

This section is to be completed with information about where you currently render medical services to Medicare patients. You must complete this entire section beginning with Section 4A1 and carefully follow all instructions in each part. If you need additional space to report additional groups/organizations or if you have more than one private practice location, copy and complete this section as needed for each.

A. Group Practice Information

Beginning with Section 4A1, answer "**Yes**" or "**No**" to each question. When applicable, furnish the group/organization name and Medicare number for each group/organization to which you will reassign your benefits. In addition to identifying the group/organization to which you will reassign your benefits in this section, either you or each group/organization reported in this section must also complete and submit a CMS 855R (Individual Reassignment of Benefits) with this application. Reassigning benefits means that you are authorizing the group/organization to bill Medicare for the services you have rendered in the group/organization practice location.

1. Will **all** of your services be rendered as part of a group(s) or organization(s) to which you will reassign your benefits? ☐ YES ☐ NO
   IF YES, furnish the name and Medicare identification number of each group or organization below and skip to Section 14 (Penalties for Falsifying Information on this Enrollment Application).
   IF NO, proceed to Question 2 below.

a)	Name of Group/Organization	Group/Organization Medicare Number
b)	Name of Group/Organization	Group/Organization Medicare Number
c)	Name of Group/Organization	Group/Organization Medicare Number

2. Will **any** of your services be rendered as part of a group(s) or organization(s) to which you will reassign your benefits? ☐ YES ☐ NO
   IF YES, furnish the name and Medicare identification number of each group or organization below and continue completing the rest of this application at Section 4B.
   IF NO, continue with Section 4B below with information about your private practice.

a)	Name of Group/Organization	Group/Organization Medicare Number
b)	Name of Group/Organization	Group/Organization Medicare Number
c)	Name of Group/Organization	Group/Organization Medicare Number

B. Practice Location Information ☐ Add ☐ Delete ☒ Change Effective Date: 7/1/03

1. Practice Location Name: ALLERGY DERMATOLOGY & SKIN CANCER CTR
   Date you started practicing at this location (MM/YYYY): 7/1/03
2. Practice Location Street Address Line 1: 9580 SOUTH FEDERAL HWY
   Practice Location Street Address Line 2:

City	County/Parish	State	ZIP Code + 4
PORT ST. LUCIE	ST. LUCIE	FL	34952

Telephone Number	(Ext.)	Fax Number (if applicable)	E-mail Address (if applicable)
(772) 335-1500	( )	(772) 335	

3. Do you own/lease this practice location? ☒ YES ☐ NO
4. Is this practice location a:
   private practice office setting? ☒ YES ☐ NO
   hospital? ☐ YES ☐ NO
   retirement/assisted living community? ☐ YES ☐ NO
   other health care facility? (Specify): _____ ☐ YES ☐ NO
5. CLIA Number for this location (if applicable) | FDA/Radiology (Mammography) Certification Number for this location (if applicable)

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C. Medicare Payment "Pay To" Address Information - Check the box "Change" only if you are reporting a change to existing information in this section. Provided that this is the only change in your information, furnish the effective date of the change, complete the appropriate fields in this section, and sign and date the certification statement. Otherwise:

If you are enrolling for the first time, state where you want your Medicare payments to be sent. The ability to establish more than one "Pay-To"-address will be addressed by the local Medicare carrier. Therefore, if you want to establish multiple "Pay-To"-addresses you need to contact the carrier. Some Medicare carriers do not allow multiple payment addresses.

- Provide the P.O. Box or street address, city, State and ZIP Code for your payment address.

If you would like your payments to be deposited to your bank account electronically, place a check in the box given and complete the "Medicare Authorization Agreement for Electronic Funds Transfers" (Form HCFA-588). Payment will be made in your name as shown in Section 2A1 or your legal business name as shown in Section 2D2.

- If payment is being paid by electronic funds transfer (EFT), the "Pay To" address should indicate where you want all other payment information, (e.g., remittance notices, special payments, etc.) sent.

D. Location of Patients' Medical Records - Check the box "Change" only if you are reporting a change to existing information in this section. Provided that this is the only change in your information, provide the effective date of the change, complete the appropriate fields in this section, and sign and date the certification statement. Otherwise:

1. If all of your patients' medical records are located at the practice location in Section 4B, check the box provided and skip this section.

2. If any of your patients' medical records are stored in a location other than the practice location in Section 4B, complete this section with the complete address of all storage locations.

Post Office boxes and drop boxes are not acceptable as physical addresses where patients' medical records are maintained.

E. Comments – This section is to be used as an opportunity to explain any unusual circumstances concerning your practice location, "Pay To" address, the location of your patients' medical records, or how they are maintained and/or stored.

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4. Current Practice Location (Continued)

C. Medicare Payment "Pay To" Address Information ☒ **Change** **Effective Date:** 9/1/03

Furnish the address where payments should be sent for services rendered at the practice location in Section 4B.

"Pay To" Address Line 1: 9580 SOUTH FEDERAL Hwy.

"Pay To" Address Line 2:

City	State	ZIP Code + 4
PORT ST. LUCIE	FL.	34952

Check here ☐ and submit a completed Form HCFA-588 with this application if you would like to have your payments electronically transferred to your bank account.

D. Location of Patients' Medical Records ☐ **Add** ☐ **Delete** ☐ **Change** **Effective Date:**

1. Check here ☒ if **all** of your patients' medical records are stored in the practice location(s) shown in Section 4B, and skip this section.
2. If **any** of your patients' medical records are stored in a location other than the practice location(s) shown in Section 4B, complete this section for each additional storage location.

Name of Storage Facility/Location

Street Address Line 1

Street Address Line 2

City	State	ZIP Code + 4

E. Comments

Explain any unique or unusual circumstances concerning your practice location(s) or the method by which you render health care services (e.g., you only render services in patients' homes (house calls only)).

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SECTION 5: MANAGING CONTROL INFORMATION (ORGANIZATIONS)

This section is to be completed with information about any organization that manages your practice. See explanation below of organizations that should be reported in this section. If individuals, and not organizations, manage your practice, do not complete this section. These individuals must be reported in Section 6. If there are more than three organizations, copy and complete this section as needed.

A managing organization is defined as any organization that exercises operational or managerial control over the practitioner's practice/business, or conducts the day-to-day operations of the practitioner's practice/business. This could be a management services organization, either under contract or through some other arrangement with the practitioner to furnish management services for any of his/her practice/business location(s).

In most situations when you use a management services organization, the organization would be reported in this section and the individual person from the organization who works in your office, or handles the management or administrative duties from outside your office, would be reported in Section 6.

A. Check Box - Check the box if there are no organizations to be reported in this section. If this box is checked, proceed to Section 6.

B. 1st Organization with Managing Control - Identification Information – Indicate if you are adding or deleting a managing organization, or changing information about an existing managing organization. Provide the new information and the effective date of the change. Provided that this is the only change in your information, you need to sign and date the certification statement. Otherwise:

1. Provide the legal business name and effective date of managing control.
2. Provide the managing organization's "doing business as" name (if applicable) and its tax identification number.
3. Provide the managing organization's business street address and its Medicare identification number (if applicable).

IMPORTANT **– Only organizations should be reported in Section 5. Individuals must be reported in Section 6.**

C.-D. 2nd and 3rd Organization with Managing Control - Identification Information - Sections 5C and 5D may be used to provide information about additional managing organizations. Follow the instructions in Section 5B.

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5. Managing Control Information (Organizations)

This section is to be completed with information about all organizations that manage the day-to-day operations of the enrolling practitioner's practice. See instructions for an explanation of organizations that should be reported here. If there are more than three management organizations, copy and complete this section as needed.

A. Check here ☐ if this section does not apply and skip to Section 6.

B. 1st Organization with Managing Control—Identification Information

☐ Add ☐ Delete ☐ Change **Effective Date:**_____

1. Legal Business Name as Reported to the IRS	Effective Date of Managing Control (MM/DD/YYYY)
2. "Doing Business As" Name (if applicable)	Tax Identification Number
3. Business Address Line 1	Medicare Identification Number(s) (if applicable)
Business Address Line 2	
City / State / ZIP Code + 4	

C. 2nd Organization with Managing Control—Identification Information

☐ Add ☐ Delete ☐ Change **Effective Date:**_____

1. Legal Business Name as Reported to the IRS	Effective Date of Managing Control (MM/DD/YYYY)
2. "Doing Business As" Name (if applicable)	Tax Identification Number
3. Business Address Line 1	Medicare Identification Number(s) (if applicable)
Business Address Line 2	
City / State / ZIP Code + 4	

D. 3rd Organization with Managing Control—Identification Information

☐ Add ☐ Delete ☐ Change **Effective Date:**_____

1. Legal Business Name as Reported to the IRS	Effective Date of Managing Control (MM/DD/YYYY)
2. "Doing Business As" Name (if applicable)	Tax Identification Number
3. Business Address Line 1	Medicare Identification Number(s) (if applicable)
Business Address Line 2	
City / State / ZIP Code + 4	

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SECTION 6: MANAGING EMPLOYEE INFORMATION

This information is necessary to ensure that any managing employees you have hired, or managing individuals working at any of your practice locations, meet all the conditions of participation in the Medicare program.

A managing employee is defined as any individual (other than yourself), including a general manager, business manager, office manager or administrator, who exercises operational or managerial control over your practice/business, or who conducts the day-to-day operations of your practice/business. For Medicare enrollment purposes, a managing employee also includes any individual that manages your day-to-day operations, either under contract or through some other arrangement, but who is not your actual employee.

All managing employees at any of your practice locations shown in Section 4B must be reported in this section. Do not report individuals employed by hospitals, health care facilities or other organizations shown in Section 4B, or managing employees of any group or organization to which you reassign your benefits. For instance, the CEO of a hospital where one of your practice locations is situated should not be reported.

If you have more than two managing employees, copy and complete this section as needed.

A. Check Box - If you do not have a managing employee who meets the above definition, check the box provided and skip this section. Otherwise, provide information about all managing employees.

B. Identifying Information - Indicate whether you are adding or deleting a managing employee, or changing information about an existing managing employee. Provide the new information and the effective date of the change. Provided that this is the only change in your information, you need to sign and date the certification statement. Otherwise:

1. Provide the full name of the managing employee.

2. Provide the managing employee's social security number as required by Sections 1124 and 1124A of the Social Security Act, and furnish his/her date of birth and Medicare identification number (if applicable).

3. Indicate if this managing employee is actually employed by you (on your payroll as a W-2 employee).

C. Adverse Legal History

This section must be completed for all managing employees who are actually employed by you.

1. You must state whether the managing employee reported above, under any current or former name or business identity, has ever had any of the adverse legal actions listed in Section 3A (Table A) of this form imposed against him or her.

2. If the answer to this question is "Yes," supply all requested information. Attach a copy(s) of official documentation related to the adverse legal action. Such documentation includes adverse legal action notifications (e.g., notification of disciplinary action; criminal court documentation that verifies the conviction of a crime) and documents that evidence how the adverse legal action was finally resolved (e.g., reinstatement notices, etc.).

If you are uncertain as to whether the managing employee falls within one of the adverse legal action categories, you should review the Healthcare Integrity and Protection Data Bank. If you need information on how to access the data bank, call 1-800-767-6732 or visit www.npdb-hipdb.com.

D-E. Identifying Information/Adverse Legal History - Section 6D and 6E are additional sections to provide information about a second managing employee. Follow the instructions in Sections 6B and 6C above.

SECTION 7: CHAIN HOME OFFICE INFORMATION

This section has been omitted.

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SECTION 8: BILLING AGENCY

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The purpose of collecting this data is to develop effective monitoring of agents/agencies that prepare and/or submit claims to bill the Medicare program. A billing agency is a company or individual you hired or contracted with to furnish claims processing functions for your practice. Any entity that meets this description must be reported in this section. If you have an agreement with a billing agency and that company has a subcontract with a clearinghouse for electronic claims submission, you must report the clearinghouse in Section 9, with a copy of the electronic data interchange agreement submitted with this application.

A. Check Box - If you do not have a billing agency, check the box and skip to Section 9.

B. Billing Agency Name and Address - Indicate if you are adding or deleting a billing agent and/or making a change concerning your existing relationship with your billing agency. Provide the new information and the effective date of the change. Provided that this is the only change you are making, you will need to sign and date the certification statement. Otherwise, if you use a billing agency:

1. Provide the billing agency's legal business name and tax identification number.
2. If the billing agency has a "doing business as" name, provide that information in this space.
3. Provide the street address, telephone number, fax number and e-mail address of the billing agency.

C. Billing Agreement/Contract Information

You are responsible for answering the questions listed. These questions are designed to show that you fully understand and comprehend your billing agreement and that you intend to adhere to all Medicare laws, regulations, and program instructions. If you do not understand a question or you need help in interpreting your agreement, contact the Medicare carrier. At any time, the carrier may request copies of all agreements/contracts associated with this billing agency.

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6. Managing Employee Information

This section is to be completed with personal identification information (including adverse legal history) about all managing employees. See instructions for the definition of managing employee(s) to determine who should be reported here. If there are more than two managing employees, copy and complete this section as needed.

A. Check here ☐ if this section does not apply and skip to Section 8.

B. Identifying Information ☐ **Add** ☐ **Delete** ☐ **Change** **Effective Date:**_____

1. Name First	Middle	Last	Jr., Sr., etc.
2. Social Security Number	Date of Birth (MM/DD/YYYY)	Medicare Identification Number (if applicable)	

3. Is the above individual your own employee? ☐ YES ☐ NO

C. Adverse Legal History ☐ **Change** **Effective Date:**_____

Complete this section only if the above individual is your own employee.

1. Has the employee reported in Section 6B above, under any current or former name or business identity, ever had any of the adverse legal actions listed in Table A in Section 3A imposed against him or her? ☐ YES ☐ NO

2. **IF YES**, report each adverse legal action, when it occurred, the law enforcement authority/court/administrative body that imposed the action, and the resolution. Attach a copy of the adverse legal action documentation(s) and resolution(s).

Adverse Legal Action:	Date:	Law Enforcement Authority:	Resolution:

D. Identifying Information ☐ **Add** ☐ **Delete** ☐ **Change** **Effective Date:**_____

1. Name First	Middle	Last	Jr., Sr., etc.
2. Social Security Number	Date of Birth (MM/DD/YYYY)	Medicare Identification Number (if applicable)	

3. Is the above individual your own employee? ☐ YES ☐ NO

E. Adverse Legal History ☐ **Change** **Effective Date:**_____

Complete this section only if the above individual is your own employee.

1. Has the employee reported in Section 6D above, under any current or former name or business identity, ever had any of the adverse legal actions listed in Table A in Section 3A imposed against him or her? ☐ YES ☐ NO

2. **IF YES**, report each adverse legal action, when it occurred, the law enforcement authority/court/administrative body that imposed the action, and the resolution. Attach a copy of the adverse legal action documentation(s) and resolution(s).

Adverse Legal Action:	Date:	Law Enforcement Authority:	Resolution:

7. Chain Home Office Information — This Section Not Applicable

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8. Billing Agency

This section is to be completed if you use or contract with a billing agency to submit claims to Medicare on your behalf. If you use more than one billing agency, copy and complete this section for each. You may be required to submit a copy of your current signed billing agreement/contract if Medicare cannot verify the information furnished in this section.

A. Check here ☐ if this section does not apply and skip to Section 9.

B. Billing Agency Name and Address ☐ **Add** ☐ **Delete** ☐ **Change** **Effective Date:**_____

1. Legal Business Name as Reported to the IRS	Tax Identification Number
2. "Doing Business As" Name (if applicable)	
3. Business Street Address Line 1	
Business Street Address Line 2	

City	State	ZIP Code + 4
Telephone Number (Ext.) ( ) ( )	Fax Number (optional) ( )	E-mail Address (optional)

C. Billing Agreement/Contract Information ☐ **Change** **Effective Date:**_____

Answer the following questions about your agreement/contract with the above billing agency.

1. Do you have unrestricted access to your Medicare remittance notices? ☐ YES ☐ NO
2. Does your Medicare payment go directly to you? ☐ YES ☐ NO
   IF NO, proceed to Question 3.
   IF YES, skip Questions 3, 4 and 5.
3. Does your Medicare payment go directly to a bank? ☐ YES ☐ NO
   IF NO, proceed to Question 4.
   IF YES, answer the following questions and skip Questions 4 and 5.
   a) Is the bank account in your name only? ☐ YES ☐ NO
   b) Do you have unrestricted access to the bank account and statements? ☐ YES ☐ NO
   c) Does the bank only answer to you regarding what you want from the bank (e.g., sweep account instructions, bank statements, closing account, etc.)? ☐ YES ☐ NO
4. Does your Medicare payment go directly to your billing agent? ☐ YES ☐ NO
   IF NO, proceed to Question 5.
   IF YES, answer the following question and skip Question 5.
   a) Does the billing agent cash your check? ☐ YES ☐ NO
      IF NO, proceed to Question b.
      IF YES, are <u>all</u> of the following conditions included in the billing agreement?
      1) The agent receives payment under an agency agreement with you.
      2) The agent's compensation is not related in any way to the dollar amounts billed or collected.
      3) The agent's compensation is not dependent upon the actual collection of payment.
      4) The agent acts under payment disposition instructions that you may modify or revoke at any time.
      5) In receiving payment, the agent acts only on your behalf (except insofar as the agent uses part of that payment as compensation for the agent's billing and collection services). ☐ YES ☐ NO
   b) Does the billing agent either give the Medicare payment directly to you or deposit the payment into your bank account? ☐ YES ☐ NO
5. Who receives your Medicare payment?_____

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SECTION 9: ELECTRONIC CLAIMS SUBMISSION INFORMATION

This section is to be completed with information about any clearinghouse(s) that you use for electronic claims submission services, or if your billing agency or management services organization has a subcontract with a clearinghouse to submit your claims electronically. A copy of all **EDI** agreements between the clearinghouse(s) and the carrier(s) **must** be submitted with this application.

If you would like to submit claims electronically once you are enrolled in the Medicare program, you will need to complete an Electronic Data Interchange (EDI) agreement with your local Medicare carrier. These agreements cannot be established until the enrollment process has been completed and a Medicare billing number issued to you.

At the time of initial enrollment, if you know you will be submitting claims electronically through the use of a clearinghouse(s) and you know the clearinghouse(s) you will use, report the clearinghouse(s) in this section.

If you are already enrolled in Medicare and you are submitting this form to report that you (or your billing agency or management services organization) will begin submitting claims electronically through a clearinghouse, you must report the clearinghouse(s) in this section.

A. Check Box - Indicate if you or your billing agent does not use a clearinghouse. If checked, skip to Section 10.

B. Check Box - Indicate if you would like to submit claims electronically. Checking this box will alert the carrier to contact the claims processing department to process an EDI agreement once your enrollment has been completed and approved and a Medicare billing number issued.

C. Clearinghouse Name and Address - Indicate if you (or your billing agent) is adding or deleting a clearinghouse and/or making a change concerning your existing relationship with a clearinghouse. Provide the new information and the effective date of the change, and sign and date the certification statement Otherwise:

1. Furnish the legal business name and tax identification number of the clearinghouse.
2. If the clearinghouse uses a "doing business as" (DBA) name with you, furnish that information in this space. If the clearinghouse has more than one DBA name with you, report all that apply for Medicare claims.
3. Furnish the complete mailing address, telephone number, fax number and e-mail address for the clearinghouse.

NOTE: If you use a clearinghouse and a copy of the EDI agreement has not been prepared and submitted, contact the carrier to start this process.

SECTION 10: STAFFING COMPANY

A staffing company is an organization that contracts with health care professionals to furnish health care at medical facilities (such as hospital emergency rooms) where it is also under contract (or some similar agreement) to furnish such. A staffing company cannot bill Medicare in the staffing company's name for medical services or supplies furnished under this arrangement. If you have an agreement/contract with a staffing company to furnish services to Medicare beneficiaries, complete this section. At any time, the carrier can request a copy of the agreement/contract signed by you and the staffing company.

A. Check Box - If you do not work for (or do not contract with) a staffing company, check this box and skip to Section 13.

B. Staffing Company Name and Address - Indicate if you are "adding," "deleting," or "making a change," concerning your relationship with an existing staffing company by checking the appropriate box. Provide the new information and the effective date of the change, and sign and date the certification statement. Otherwise:

1. Furnish the legal business name and tax identification number of the staffing company.
2. If applicable, furnish the staffing company's "doing business as" (DBA) name. If the reported staffing company uses more than one DBA name with you, report all that apply for Medicare claims.
3. Furnish the complete mailing address, telephone number, fax number and e-mail address for the staffing company.

C. Staffing Company Contract/Agreement Information

Respond to the questions asked in this section to indicate that you fully understand and comprehend your contract with the staffing company and that you plan to adhere to all Medicare laws, regulations, and program instructions. At any time, the carrier can request a copy of the agreement/contract signed by you and the staffing company.

USFCS-010996

OMB Approval No. 0938-0685

9. Electronic Claims Submission Information

This section is to be completed with information about any company (clearinghouse) you use or contract with for electronic claims submission services. See the instructions to determine when and how this section is to be completed. If you submit (or will be submitting) claims electronically without the use of a 3rd party company (clearinghouse), check the box in Section 9A and submit a copy of your electronic data interchange (EDI) agreement if one has been established or check the box in Section 9B to start the EDI agreement process. If you use more than one clearinghouse, copy and complete this section for each. **A copy of all currently established EDI agreements MUST be submitted with this application.**

A. Check here ☐ if this section does not apply and skip to Section 10.

B. Check here ☐ if enrolling in Medicare for the first time and would like to submit claims electronically.

C. Clearinghouse Name and Address ☐ Add ☐ Delete ☐ Change Effective Date:_____

1. Legal Business Name as Reported to the IRS	Tax Identification Number
2. "Doing Business As" Name (if applicable)	
3. Business Street Address Line 1	
Business Street Address Line 2	

City	State	ZIP Code + 4
Telephone Number ( ) (Ext.) ( )	Fax Number (optional) ( )	E-mail Address (optional)

10. Staffing Company

This section is to be completed if you are employed by, or under contract to render medical services with, a company that staffs health care organizations (e.g., hospital emergency rooms) with medical professionals to treat patients. If you are employed by or under contract with more than one staffing company, copy and complete this section for each. You may be required to submit a copy of your current signed staffing company agreement/contract.

A. Check here ☐ if this section does not apply and skip to Section 13.

B. Staffing Company Name and Address ☐ Add ☐ Delete ☐ Change Effective Date:_____

1. Legal Business Name as Reported to the IRS	Tax Identification Number
2. "Doing Business As" Name (if applicable)	
3. Business Street Address Line 1	
Business Street Address Line 2	

City	State	ZIP Code + 4
Telephone Number ( ) (Ext.) ( )	Fax Number (optional) ( )	E-mail Address (optional)

C. Staffing Company Contract/Agreement Information

Answer the following questions about the staffing company and your contract/agreement with it.

1. If you have a contract/agreement with both a billing agency and a staffing company, does the staffing company shown in Section 10B **and** the billing agency identified in Section 8B have a common owner(s)? ☐ Not applicable ☐ YES ☐ NO

2. If you have a contract/agreement with both a billing agency and a staffing company (even if the billing agency and staffing company are the same), are there any provisions in your staffing company contract/agreement that supersede or contradict your billing agreement? ☐ Not applicable ☐ YES ☐ NO

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SECTION 11 SURETY BOND INFORMATION

This section has been omitted.

SECTION 12 CAPITALIZATION REQUIREMENTS FOR HOME HEALTH AGENCIES

This section has been omitted.

SECTION 13: CONTACT PERSON(S) - OPTIONAL

To assist in the timely processing of your application, you may want to provide the full name and telephone number of one or two individuals who can be reached to answer questions regarding the information furnished in this application. You are not required to furnish a contact person in this section. It should be noted that if a contact person is not provided, all questions about this application will be directed to you.

A. **Check Box** - If you do not have a contact person, check this box and skip to Section 14.

B. **1st Contact Name and Telephone Number** - Indicate if you are completing this section to add or delete a contact person(s) currently on file. State the effective date for the change. If you are changing existing information, check the applicable box and provide the effective date of the change, and sign and date the certification statement. Otherwise:

- Furnish the name, e-mail address, and telephone number of an individual who can answer questions about the information furnished in this application.

C. **2nd Contact Name and Telephone Number** - Same as "B" above.

SECTION 14: PENALTIES FOR FALSIFYING INFORMATION ON THIS ENROLLMENT APPLICATION

This section explains the penalties for deliberately furnishing false information to acquire or maintain enrollment in the Medicare program. You should review this section to ensure that you understand those penalties that can be applied against you for deliberately furnishing false information in this Medicare enrollment application.

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OMB Approval No. 0938-0685

11. Surety Bond Information — This Section Not Applicable

12. Capitalization Requirements for Home Health Agencies — This Section Not Applicable

13. Contact Person(s)

This section is to be completed with the name(s) and telephone number(s) of a person(s), other than yourself, who can answer questions about the information furnished in this application. You do not need to furnish any names if you want all questions directed to you.

A. Check here ☐ if this section does not apply and skip to Section 14.

B. 1st Contact Name and Telephone Number ☐ Add ☐ Delete ☐ Change Effective Date:_____

Name First	Last	E-mail Address (if applicable)	Telephone Number (Ext.) ( ) ( )

C. 2nd Contact Name and Telephone Number ☐ Add ☐ Delete ☐ Change Effective Date:_____

Name First	Last	E-mail Address (if applicable)	Telephone Number (Ext.) ( ) ( )

14. Penalties for Falsifying Information on this Enrollment Application

This section explains the penalties for deliberately furnishing false information to gain enrollment in the Medicare program.

1. 18 U.S.C. § 1001 authorizes criminal penalties against an individual who, in any matter within the jurisdiction of any department or agency of the United States, knowingly and willfully falsifies, conceals or covers up by any trick, scheme or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry.

Individual offenders are subject to fines of up to $250,000 and imprisonment for up to five years. Offenders that are organizations are subject to fines of up to $500,000 (18 U.S.C. § 3571). Section 3571(d) also authorizes fines of up to twice the gross gain derived by the offender if it is greater than the amount specifically authorized by the sentencing statute.

2. Section 1128B(a)(1) of the Social Security Act authorizes criminal penalties against any individual who, "knowingly and willfully," makes or causes to be made any false statement or representation of a material fact in any application for any benefit or payment under a Federal health care program.

The offender is subject to fines of up to $25,000 and/or imprisonment for up to five years.

3. The Civil False Claims Act, 31 U.S.C. § 3729, imposes civil liability, in part, on any person who:
   a.) knowingly presents, or causes to be presented, to an officer or any employee of the United States Government a false or fraudulent claim for payment or approval;
   b.) knowingly makes, uses, or causes to be made or used, a false record or statement to get a false or fraudulent claim paid or approved by the Government; or
   c.) conspires to defraud the Government by getting a false or fraudulent claim allowed or paid.

The Act imposes a civil penalty of $5,000 to $10,000 per violation, plus three times the amount of damages sustained by the Government.

4. Section 1128A(a)(1) of the Social Security Act imposes civil liability, in part, on any person (including an organization, agency or other entity) that knowingly presents or causes to be presented to an officer, employee, or agent of the United States, or of any department or agency thereof, or of any State agency…a claim…that the Secretary determines is for a medical or other item or service that the person knows or should know:
   a.) was not provided as claimed; and/or
   b.) the claim is false or fraudulent.

This provision authorizes a civil monetary penalty of up to $10,000 for each item or service, an assessment of up to three times the amount claimed, and exclusion from participation in the Medicare program and State health care programs.

5. The government may assert common law claims such as "common law fraud," "money paid by mistake," and "unjust enrichment."

Remedies include compensatory and punitive damages, restitution, and recovery of the amount of the unjust profit.

USFCS-010999

SECTION 15: CERTIFICATION STATEMENT

As an individual practitioner, you are the only person who can sign this application. This applies not only to initial enrollment and revalidation, but also to any changes and/or updates (e.g., new practice locations, change in specialties, address changes, etc.) to your status in the Medicare program. The authority to sign the application on your behalf may not be delegated to any other person.

The Certification Statement contains certain standards that must be met for initial and continuous enrollment in the Medicare program. Review these requirements carefully.

By signing the Certification Statement, you agree to adhere to all of the requirements listed therein and acknowledge that you may be denied entry to or revoked from the Medicare program if any requirements are not met. **Your signature must be an original.** Faxed, photocopied, or stamped signatures will not be accepted.

SECTION 16: DELEGATED OFFICIAL

This section has been omitted.

SECTION 17: ATTACHMENTS

This section contains a list of documents that, if applicable, must be submitted with this enrollment application. Failure to provide the required documents will delay the enrollment process.

- Check the appropriate boxes indicating which documents are being submitted with this application.

NOTE: Any licenses (business and professional) that are required by the State where your practice is located **must** be included with this application.

All enrolling practitioners are required to furnish information on all Federal, State and local (city/county) professional and business licenses, certifications and/or registrations as required by the practitioner's State to operate as a health care supplier (e.g., CLIA and FDA mammography certificates, hazardous waste disposal license, etc.). The Medicare contractor will supply specific licensing requirements for your supplier type upon request.

In lieu of copies of the above requested documents, you may submit a notarized Certificate of Good Standing from the State licensing/certification board or other medical associations. This certification cannot be more than 30 days old.

If you have had a previously revoked or suspended license, certification, or registration reinstated, attach a copy of the reinstatement notice with this application.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0685. The time required to complete this information collection is estimated at 3-5 hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, N2-14-26, Baltimore, Maryland 21244-1850.

USFCS-011000

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15. Certification Statement

You **MUST** sign and date the certification statement below in order to be enrolled in the Medicare program. In doing so, you are attesting to meeting and maintaining the Medicare requirements stated below.

I, the undersigned, certify to the following:

1.) I have read the contents of this application, and the information contained herein is true, correct, and complete. If I become aware that any information in this application is not true, correct, or complete, I agree to notify the Medicare program contractor of this fact immediately.

2.) I authorize the Medicare contractor to verify the information contained herein. I agree to notify the Medicare contractor of any future changes to the information contained in this form within 90 days of the effective date of the change. I understand that any change in my status as an individual practitioner may require the submission of a new application.

3.) I have read and understand the Penalties for Falsifying Information, as printed in this application. I understand that any deliberate omission, misrepresentation, or falsification of any information contained in this application or contained in any communication supplying information to Medicare, or any deliberate alteration of any text on this application form, may be punished by criminal, civil, or administrative penalties including, but not limited to, the revocation of Medicare billing privileges, and/or the imposition of fines, civil damages, and/or imprisonment.

4.) I agree to abide by the Medicare laws, regulations and program instructions that apply to me. The Medicare laws, regulations, and program instructions are available through the Medicare contractor. I understand that payment of a claim by Medicare is conditioned upon the claim and the underlying transaction complying with such laws, regulations, and program instructions (including, but not limited to, the Federal anti-kickback statute and the Stark law), and on my compliance with any applicable conditions of participation in Medicare.

5.) Neither I, nor any W-2 managing employee, is currently sanctioned, suspended, debarred, or excluded by the Medicare or Medicaid program, or any other Federal program, or is otherwise prohibited from providing services to Medicare or other Federal program beneficiaries.

6.) I agree that any existing or future overpayment made to me by the Medicare program may be recouped by Medicare through the withholding of future payments.

7.) I understand that the Medicare billing number issued to me can only be used by me or by a provider or supplier to whom I have reassigned my benefits under current Medicare regulations, when billing for services rendered by me.

8.) I will not knowingly present or cause to be presented a false or fraudulent claim for payment by Medicare, and will not submit claims with deliberate ignorance or reckless disregard of their truth or falsity.

9.) I further certify that I am the individual practitioner who is applying for Medicare billing privileges.

Practitioner Name - **Print**	First	Middle	Last	Jr., Sr., etc.	M.D., D.O., etc.
	GARY	L.	MARDER		D.O.

Practitioner **Signature** (First, Middle, Last, Jr., Sr., M.D., D.O., etc.)	Date (MM/DD/YYYY) Signed
G L Marder DO	7/30/03

16. Delegated Official — This Section Not Applicable

17. Attachments

This section is a list of documents that, when applicable, should be submitted with this completed enrollment application.

Place a check next to each document (as applicable or required) that you are including with this completed application.

- ☐ Copy(s) of all Federal, State, and/or local (city/county) professional licenses, certifications and/or registrations specifically required to operate as a health care facility
- ☐ Copy(s) of all Federal, State, and/or local (city/county) business licenses, certifications and/or registrations specifically required to operate as a health care facility
- ☐ Copy(s) of all professional school degrees or certificates or evidence of qualifying course work
- ☐ Copy(s) of all CLIA Certificates, FDA Mammography Certificates, and Diabetes Education Certificates
- ☐ Copy(s) of all controlled substance registration certificates from the Federal Drug Enforcement Agency
- ☐ Copy(s) of all adverse legal action documentation (e.g., notifications, resolutions, and reinstatement letters)
- ☐ Copy(s) of all current electronic data interchange (EDI) agreements
- ☐ Completed Form HCFA-460 – Medicare Participating Physician or Supplier Agreement
- ☐ Completed Form HCFA-588 - Authorization Agreement for Electronic Funds Transfer
- ☐ Completed Form CMS 855R – Individual Reassignment of Benefits
- ☐ IRS documentation confirming the Tax Identification Number with the Legal Business Name (e.g., CP 575)
- ☐ Any additional documentation or letters of explanation as needed

USFCS-011001

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92051 OMB Approval No. 0938-0685

MEDICARE FEDERAL HEALTH CARE PROVIDER/SUPPLIER ENROLLMENT APPLICATION

Application for Health Care Suppliers that will Bill Medicare Carriers

General Instructions

The Medicare Federal Health Care Provider/Supplier Enrollment Application has been designed by the Centers for Medicare & Medicaid Services (CMS) to assist in the administration of the Medicare program and to ensure that the Medicare program is in compliance with all regulatory requirements. The information collected in this application will be used to ensure that payments made from the Medicare trust fund are only paid to qualified health care suppliers, and that the amounts of the payments are correct. This information will also identify whether the supplier is qualified to render health care services to Medicare beneficiaries. To accomplish this, Medicare must know basic identifying and qualifying information about the supplier that is seeking billing privileges in the Medicare program. If enrolling in the Medicare program as a supplier of durable medical equipment, prosthetics, orthotics, and supplies (DMEPOS) do not complete this application. DMEPOS suppliers should contact the National Supplier Clearinghouse (NSC) at 803-754-3951 to obtain a CMS 855S for Medicare enrollment.

Medicare needs to know: (1) the type of health care supplier enrolling, (2) what qualifies this supplier to furnish health care related services, (3) where and how this supplier intends to render these services, and (4) those persons or entities with an ownership interest, or managerial control, as defined in this application, over the supplier.

This application **MUST** be completed in its entirety, unless the appropriate box is checked to indicate the section does not apply or when reporting a change to previously submitted information. If a section does not apply to this supplier, check (√) the appropriate box in that section and skip to the next section. Sections 7, 11, and 12 have been deliberately omitted from this application because they are not applicable to the enrollment of suppliers that bill Medicare carriers.

1. General Application Information

This section is to be completed with general information as to why this application is being submitted and whether this supplier currently has a business relationship with Medicare or any another Federal health care program.
To ensure timely processing of this application, Numbers 1, 2 and 3 below MUST ALWAYS be completed.

A. Reason for Submittal of this Application

1. Check one:
   - ☐ Initial Enrollment
   - ☐ Reactivation
   - ☑ Change of Information (Check appropriate Section(s) below and furnish this supplier's Medicare Identification Number here): 82760 (B)

   ☐ 1 ☑ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 8 ☐ 9 ☐ 10 ☐ 13 ☐ 15 ☐ 16
   Attachment 1 - ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 Attachment 2 - ☐ 1 ☐ 2 ☐ 3 ☐ 4

   - ☐ Voluntary Termination of Billing Number—Effective Date (MM/DD/YYYY): _____
   - ☐ Change of Ownership (Hospitals, Portable X-Ray Facilities, and Ambulatory Surgical Centers) - **Only**

2. Tax Identification Number: 65-0869777

3. Is this supplier currently enrolled in the Medicare program? ☑ YES ☐ NO
   IF YES, furnish the following information about the current carrier:

Current Carrier Name: Allergy Dermatology + Skin Cancer Center Current Medicare Identification Number: 82760B

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2. Supplier Identification

This section is to be completed with information specifically related to the supplier submitting this application. Furnish the following information about the supplier: (1) supplier type, (2) supplier name, and (3) the mailing address and telephone number where Medicare can contact the supplier directly.

A. Type of Supplier add to ☑ **Change** **Effective Date:** 4/11/05

The supplier must meet all Medicare requirements for the type of supplier checked below. If this supplier is a single specialty clinic/group practice, the specialty must be reported. Submit copies of all required licenses, certifications, and registrations with this application.

1. Type of Supplier (Check one):

- ☐ Ambulance Service Supplier
- ☐ Ambulatory Surgical Center
- ☐ Diagnostic Radiology Group Practice/Clinic
- ☐ Hospital Department(s), Hospital Outpatient Location(s) and/or Hospital Clinic(s) (complete # 4 below)
- ☐ Independent Clinical Laboratory (CLIA)
- ☐ Independent Diagnostic Testing Facility (IDTF)
- ☐ Mammography Screening Center
- ☐ Managed Care Plan (non-Medicare +Choice)
- ☐ Mass Immunization Roster Biller Only
- ☐ Medicare +Choice Organization
- ☐ Medical Faculty Practice Plan: See Instructions for specific documentation requirements
- ☑ Multi-Specialty Clinic or Group Practice
- ☐ Occupational Therapy Group (complete # 2 below)
- ☐ Other Medical Care Group
- ☐ Physical Therapy Group (complete # 2 below)
- ☐ Physiotherapy Group
- ☐ Portable X-ray Facility
- ☐ Public Health/Welfare Agency
- ☐ Voluntary Health/Charitable Agency
- ☐ ~~Single Specialty Clinic/Group Practice:~~ ~~Specify group/clinic specialty below:~~
- ☑ Other (Specify): (1) Radiation oncology (2) Dermatology (3) Vascular surgery

2. PT/OT Groups ONLY - All occupational and physical therapy groups must answer the following questions:

a)	Are all of the group's PT/OT services only rendered in patients' homes?	☐ YES ☐ NO
b)	Does this group maintain private office space?	☐ YES ☐ NO
c)	Does this group own, lease, or rent its private office space?	☐ YES ☐ NO
d)	Is this private office space used exclusively for the group's private practice?	☐ YES ☐ NO
e)	Does this group furnish PT/OT services outside of its office and/or patients' homes?	☐ YES ☐ NO

IF YES, provide a copy of the lease agreement which gives the group exclusive use of the facility for PT/OT services.

3. Will this supplier be receiving reassigned benefits from individual practitioners? ☐ YES ☐ NO
IF YES, submit a CMS 855R for each individual practitioner who will be reassigning benefits to this supplier.

4. Hospitals Only - If this supplier is a hospital applying for a billing number(s) for Part B practitioner services, check the appropriate box below. See instructions before completing this section.

☐ Single billing number for all departments ☐ Separate billing number for each department listed below

_____ _____ _____
_____ _____ _____
_____ _____ _____
_____ _____ _____

B. Supplier Identification Information ☐ **Change** **Effective Date:** _____

Furnish the supplier's legal business name (as reported to the IRS), "doing business as" name (name supplier generally known by to the public), and the various operating dates and places of formal business registration and/or incorporation.

1. Legal Business Name as Reported to the IRS	Date Business Started (MM/DD/YYYY)
2. "Doing Business As" (DBA) Name (if applicable)	County/Parish where DBA Name Registered (if applicable)
3. Identify the type of organizational structure for this supplier (Check one): ☐ Corporation ☐ Partnership ☐ Other (Specify):	
4. Incorporation Date (if applicable) (MM/DD/YYYY)	State where Incorporated (if applicable)

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15. Certification Statement

This section is used to officially notify the supplier of additional requirements that must be met and maintained in order for the supplier to be enrolled in the Medicare program. This section also requires the signature and date thereof of an "Authorized Official" who can legally and financially bind the supplier to the laws, regulations, and program instructions of the Medicare program. Section 16 permits the "Authorized Official" to delegate signature authority to other individual(s) (Delegated Officials) employed by the supplier for the purpose of reporting future changes to the supplier's enrollment record. See instructions to determine who qualifies as an Authorized Official and a Delegated Official for the supplier.

A. Additional Requirements for Medicare Enrollment

By his/her signature(s), the authorized official named below and the delegated official(s) named in Section 16 agree to adhere to the following requirements stated in this Certification Statement:

1.) I agree to notify the Medicare contractor of any future changes to the information contained in this form within 90 days of the effective date of the change. I understand that any change in the business structure of this supplier may require the submission of a new application.
2.) I have read and understand the Penalties for Falsifying Information, as printed in this application. I understand that any deliberate omission, misrepresentation, or falsification of any information contained in this application or contained in any communication supplying information to Medicare, or any deliberate alteration of any text on this application form, may be punished by criminal, civil, or administrative penalties including, but not limited to, the revocation of Medicare billing number(s), and/or the imposition of fines, civil damages, and/or imprisonment.
3.) I agree to abide by the Medicare laws, regulations and program instructions that apply to this supplier. The Medicare laws, regulations, and program instructions are available through the Medicare contractor. I understand that payment of a claim by Medicare is conditioned upon the claim and the underlying transaction complying with such laws, regulations, and program instructions (including, but not limited to, the Federal anti-kickback statute and the Stark law), and on the supplier's compliance with all applicable conditions of participation in Medicare.
4.) Neither this supplier, nor any 5% or greater owner, partner, officer, director, W-2 managing employee, authorized official, or delegated official thereof is currently sanctioned, suspended, debarred, or excluded by the Medicare or Medicaid program, or any other Federal program, or is otherwise prohibited from supplying services to Medicare or other Federal program beneficiaries.
5.) I agree that any existing or future overpayment made to the supplier by the Medicare program may be recouped by Medicare through the withholding of future payments.
6.) I will not knowingly present or cause to be presented a false or fraudulent claim for payment by Medicare, and will not submit claims with deliberate ignorance or reckless disregard of their truth or falsity.

B. Authorized Official Signature

☒ Add ☐ Delete ☐ Change **Effective Date:** 04/11/01

I have read the contents of this application. My signature legally and financially binds this supplier to the laws, regulations, and program instructions of the Medicare program. By my signature, I certify that the information contained herein is true, correct, and complete, to the best of my knowledge, and I authorize the Medicare program contractor to verify this information. If I become aware that any information in this application is not true, correct, or complete, I agree to notify the Medicare program contractor of this fact immediately.

Authorized Official Name **Print**	First	Middle	Last	Jr., Sr., etc.
	Gary	Lee	Marcus	

Authorized Official **Signature** (First, Middle, Last, Jr., Sr., M.D., D.O., etc.)	Title/Position	Date (MM/DD/YYYY) Signed
Gary Marcus DO	President	04/11/2001

USFCS-020852

ALLERGY, DERMATOLOGY & SKIN CANCER CENTER
9580 SOUTH FEDERAL HIGHWAY
PORT ST. LUCIE, FLORIDA 34952

Medicare Registration
P.O. Box 44021
Jacksonville, FL 32231-4021

32231+4021

92060984711

FIRST COAST SERVICE OPTIONS, INC.

CMS CENTERS for MEDICARE & MEDICAID SERVICES

A CMS CONTRACTED INTERMEDIARY & CARRIER

MEDICARE

March 10, 2006

Allergy, Dermatology, Skin Cancer Center
C/O Dr. Gary Marder
1105 N. Parrot Ave.
Okeechobee, Fl. 34972

CCN: 92060584707

Dear Provider/Supplier:

We have received your Medicare enrollment application(s). During our review of the application(s) we have found missing information and/or items that should be included with the application(s). In order to ensure accurate processing, we are returning the application(s) so that it/they may be corrected.

Given below is information that has been identified as incomplete or attachments that were omitted from the application(s).

In some cases additional application(s) may be needed if indicated below.

☐ CMS 855I application is needed for:
☐ CMS 855R is needed for:
☐ CMS 855B is needed for:

Please complete the appropriate section(s) of the application and/or obtain the necessary attachments as indicated below. When all needed sections of the application(s) are completed and all attachments have been obtained, **section 15 of the application should be re-signed and dated** and the application(s) may be resubmitted for processing. When Medicare receives the resubmitted application(s), they will be processed in the order in which they are received.

CMS-855I APPLICATION
Section 1 General Application Information
0 Voluntary Deactivation of Billing Number-Effective Date
0 Social Security Number
Section 2 Practitioner Identification
0 Check change if not an initial enrollment and indicate effective date
0 Name (Full Name)
0 Date of Birth
0 Year of Graduation
0 Medical School
0 Correspondence Address (check change if not an initial enrollment and indicate effective date)
0 Address (full address and telephone number)
0 Residency Status (entire section)
0 Legal Business Name as Reported to the IRS
0 Tax Identification Number
0 Is your business incorporated? (check yes or no)
0 Physician Specialty

USFCS-011036

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0 Non-Physician Specialty
0 Supervising and/or Collaborating Physician(s)
0 Clinical Psychologists-Questionnaire
0 Occupational/Physical Therapists-Questionnaire
0 Physician Assistants Only
Section 3 Adverse Legal Actions and Overpayments
0 Adverse Legal History Change (Check box and indicate effective date)
0 Adverse Legal History (must check yes or no)
0 Overpayment Information Change (Check box and indicate effective date)
0 Overpayment Information (must check yes or no)
Section 4 Current Practice Location
0 Will all of your services be rendered as part of a group(s) or organization(s) to which you will reassign your benefits?
0 Name of Group/Organization
0 Group/Organization Medicare Number
0 Add Change or Delete (check one and indicate effective date)
0 Date you started practicing at this location mm/DT/YR. 08/08/05
0 Practice Address (full address and telephone number)
0 Do you own/lease this practice location?
0 Is this practice a: (check one)
0 Effective Date
0 Pay To address (full address)
0 Location of Patients' Medical Records
Section 5 Managing Control Information (Organization)
0 Check does not apply
or
0 Effective Date
0 Legal Business Name as Reported to the IRS
0 Effective Date of Managing Control
0 Tax Identification Number
0 Address (full address and telephone number)
Section 6 Managing Employee Information
0 Check does not apply
or
0 Add Delete, or Change (check one and indicate effective date)
0 Name (full name)
0 Social Security Number
0 Date of Birth
0 Is the above individual your own employee?
0 Adverse Legal History (must check yes or no)
Section 8 Billing Agency
0 Check does not apply
or
0 Add Delete or Change (check one and indicate effective date)
0 Legal Business Name as Reported to the IRS
0 Tax Identification Number
0 Address (full address and telephone number)
0 Billing Agreement/Contract Information
Section 9 Electronic Claims Submission Information
0 Check does not apply

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or
0 Add Delete or Change (check one and indicate effective date)
0 Legal Business Name as Reported to the IRS
0 Tax Identification Number
0 Address (full address and telephone number)
Section 10 Staffing Company
0 Check does not apply
or
0 Add Delete or Change (check one and indicate effective date)
0 Legal Business Name as Reported to the IRS
0 Tax Identification Number
0 Address (full address and telephone number)
0 Staffing Company Contract/Agreement Information
Section 13 Contact Person(s)
0 Check does not apply
or
0 Add Delete or Change (check one and indicate effective date)
0 Name (full name)
0 Telephone Number
Section 15 Certification Statement
0 Name (full name)
0 Original Signature
0 Date
0 This section must be completed by the individual identified in Section 2 of this application

☐ **Attachments that were omitted and need to be included:**
☐ Copy(s) of all Federal, State, and/or local (city/county) professional licenses, certifications and/or registrations specifically required to operate as a health care facility.
☐ Copy(s) of all Federal, State, and/or local (city/county) business licenses, certifications and/or registrations specifically required to operate as a health care facility.
  ☐ City/county occupational must match the name and address indicated on the application.
  ☐ HCCL licenses must match the name and address indicated on the application.
☐ Copy(s) of all professional school degrees or certificates, or evidence of qualifying course work (see attached)
☐ Copy(s) of all documentation verifying IDTF Supervisory Physician(s) proficiency
☐ Copy(s) of all CLIA Certificates, FDA Mammography Certificates, and Diabetes Education Certificates
☐ Copy(s) of all State Pharmacy licenses
☐ Copy(s) of all adverse legal action documentation (e.g., notifications, resolutions, and reinstatement letters)
☐ Copy(s) of all partnership agreements
☐ Copy(s) of all articles of incorporation and/or corporate charters
☐ IRS documents confirming the tax identification number and legal business name (e.g., CP 575). The name and tax identification number on the application must match the IRS document.
☐ Copy of CMS 460 (Medicare participation agreement) if you wish to be a participating provider/supplier.

Please return this letter when resubmitting your application(s).

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All information should be submitted to the address given below:

PROVIDER ENROLLMENT
PO BOX 44021
JACKSONVILLE, FLORIDA 32231-4021

Should you have questions, please contact our Provider Customer Service Department at 866-454-9007.

Sincerely,
Teresa Williams
Provider Enrollment

USFCS-011039

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MEDICARE FEDERAL HEALTH CARE PRACTITIONER ENROLLMENT APPLICATION

Application for Individual Health Care Practitioners

General Instructions

The Medicare Federal Health Care Practitioner Enrollment Application has been designed by the Centers for Medicare & Medicaid Services (CMS) to assist in the administration of the Medicare program and to ensure that the Medicare program is in compliance with all regulatory requirements. The information collected in this application will be used to ensure that payments made from the Medicare trust fund are only paid to qualified health care practitioners and that the amounts of the payments are correct. This information will also identify whether you are qualified to render health care services and/or supplies to Medicare beneficiaries. To accomplish this, Medicare must know basic identifying and qualifying information about you in order for you to be granted billing privileges in the Medicare program.

When completing this application to enroll and bill the Medicare program as an individual practitioner, you need to tell Medicare (1) who you are, (2) what qualifies you to render health care related services and/or supplies to Medicare beneficiaries, (3) where or how you intend to render these services and/or supplies, and (4) any individuals or organizations that manage your practice.

This application **MUST** be completed in its entirety, unless otherwise stated in these instructions, **or** the appropriate box is checked to indicate the section does not apply, **or** when reporting a change to previously submitted information. If a section does not apply to you, check (√) the appropriate box in that section. Sections 7, 11, 12, and 16, have been deliberately omitted from this application because they are not applicable to the enrollment of individual health care practitioners.

1. General Application Information

This section is to be completed with general information as to why you are submitting this application and whether you currently have a business relationship with another Federal health care program.
To ensure timely processing of this application, Numbers 1, 2, and 3 below MUST ALWAYS be completed.

A. Reason for Submittal of this Application

1. Check one: ☐ Initial Enrollment ☐ Reactivation

☑ Change of Information (Check appropriate Section(s) below and furnish your Medicare Identification Number here 82760 B):

☐ 1 ☐ 2 ☐ 3 ☑ 4 ☐ 5 ☐ 6 ☐ 8 ☐ 9 ☐ 10 ☐ 13

☐ Voluntary Deactivation of Billing Number—Effective Date (MM/DD/YYYY): _____

2. Social Security Number: 121-52-4904

3. Are you currently enrolled in the Medicare program? ☑ YES ☐ NO
IF YES, furnish the following information about your current carrier:

Current Carrier Name: ALLERGY, DERMATOLOGY, SKIN CANCER CENTER Current Medicare Identification Number: 82760 B

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4. Current Practice Location(s)

This section is to be completed with information about where you currently render medical services to Medicare patients. You must complete this entire section beginning with Section 4A1 and carefully follow all instructions in each part. If you need additional space to report additional groups/organizations or if you have more than one private practice location, copy and complete this section as needed for each.

A. Group Practice Information

Beginning with Section 4A1, answer "**Yes**" or "**No**" to each question. When applicable, furnish the group/organization name and Medicare number for each group/organization to which you will reassign your benefits. In addition to identifying the group/organization to which you will reassign your benefits in this section, either you or each group/organization reported in this section must also complete and submit a CMS 855R (Individual Reassignment of Benefits) with this application. Reassigning benefits means that you are authorizing the group/organization to bill Medicare for the services you have rendered in the group/organization practice location.

1. Will **all** of your services be rendered as part of a group(s) or organization(s) to which you will reassign your benefits? ☐ YES ☐ NO
   IF YES, furnish the name and Medicare identification number of each group or organization below and skip to Section 14 (Penalties for Falsifying Information on this Enrollment Application).
   IF NO, proceed to Question 2 below.

a) Name of Group/Organization	Group/Organization Medicare Number
b) Name of Group/Organization	Group/Organization Medicare Number
c) Name of Group/Organization	Group/Organization Medicare Number

2. Will **any** of your services be rendered as part of a group(s) or organization(s) to which you will reassign your benefits? ☐ YES ☐ NO
   IF YES, furnish the name and Medicare identification number of each group or organization below and continue completing the rest of this application at Section 4B.
   IF NO, continue with Section 4B below with information about your private practice.

a) Name of Group/Organization	Group/Organization Medicare Number
b) Name of Group/Organization	Group/Organization Medicare Number
c) Name of Group/Organization	Group/Organization Medicare Number

B. Practice Location Information ☑ Add ☐ Delete ☐ Change Effective Date: _____

1. Practice Location Name ALLERGY. DERMATOLOGY, SKIN CANCER CENTER — Date you started practicing at this location (MM/YYYY)
2. Practice Location Street Address Line 1: 1105 N. PARROT AVENUE
   Practice Location Street Address Line 2:

City	County/Parish	State	ZIP Code + 4
OKEECHOBEE	OKEECHOBEE	FLORIDA	34972

Telephone Number	(Ext.)	Fax Number (if applicable)	E-mail Address (if applicable)
(863) 763-9484	( )	(772) 335-1116	allerdermcenter@bellsouth.net

3. Do you own/lease this practice location? ☑ YES ☐ NO
4. Is this practice location a:
   - private practice office setting? ☑ YES ☐ NO
   - hospital? ☐ YES ☑ NO
   - retirement/assisted living community? ☐ YES ☑ NO
   - other health care facility? (Specify): Radiation Oncology ☑ YES ☐ NO
5. CLIA Number for this location (if applicable): 10D0988621 — FDA/Radiology (Mammography) Certification Number for this location (if applicable)

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4. Current Practice Location (Continued)

C. Medicare Payment "Pay To" Address Information ☐ **Change** **Effective Date:**_____

Furnish the address where payments should be sent for services rendered at the practice location in Section 4B.

"Pay To" Address Line 1: 9580 SOUTH FEDERAL HWY (U.S.1)

"Pay To" Address Line 2:

City	State	ZIP Code + 4
PORT ST. LUCIE	FLORIDA	34952

Check here ☐ **and submit a completed Form HCFA-588 with this application if you would like to have your payments electronically transferred to your bank account.**

D. Location of Patients' Medical Records ☐ **Add** ☐ **Delete** ☐ **Change** **Effective Date:**_____

1. Check here ☑ if **all** of your patients' medical records are stored in the practice location(s) shown in Section 4B, and skip this section.
2. If **any** of your patients' medical records are stored in a location other than the practice location(s) shown in Section 4B, complete this section for each additional storage location.

Name of Storage Facility/Location

Street Address Line 1

Street Address Line 2

City	State	ZIP Code + 4

E. Comments

Explain any unique or unusual circumstances concerning your practice location(s) or the method by which you render health care services (e.g., you only render services in patients' homes (house calls only)).

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15. Certification Statement

You **MUST** sign and date the certification statement below in order to be enrolled in the Medicare program. In doing so, you are attesting to meeting and maintaining the Medicare requirements stated below.

I, the undersigned, certify to the following:

1.) I have read the contents of this application, and the information contained herein is true, correct, and complete. If I become aware that any information in this application is not true, correct, or complete, I agree to notify the Medicare program contractor of this fact immediately.

2.) I authorize the Medicare contractor to verify the information contained herein. I agree to notify the Medicare contractor of any future changes to the information contained in this form within 90 days of the effective date of the change. I understand that any change in my status as an individual practitioner may require the submission of a new application.

3.) I have read and understand the Penalties for Falsifying Information, as printed in this application. I understand that any deliberate omission, misrepresentation, or falsification of any information contained in this application or contained in any communication supplying information to Medicare, or any deliberate alteration of any text on this application form, may be punished by criminal, civil, or administrative penalties including, but not limited to, the revocation of Medicare billing privileges, and/or the imposition of fines, civil damages, and/or imprisonment.

4.) I agree to abide by the Medicare laws, regulations and program instructions that apply to me. The Medicare laws, regulations, and program instructions are available through the Medicare contractor. I understand that payment of a claim by Medicare is conditioned upon the claim and the underlying transaction complying with such laws, regulations, and program instructions (including, but not limited to, the Federal anti-kickback statute and the Stark law), and on my compliance with any applicable conditions of participation in Medicare.

5.) Neither I, nor any W-2 managing employee, is currently sanctioned, suspended, debarred, or excluded by the Medicare or Medicaid program, or any other Federal program, or is otherwise prohibited from providing services to Medicare or other Federal program beneficiaries.

6.) I agree that any existing or future overpayment made to me by the Medicare program may be recouped by Medicare through the withholding of future payments.

7.) I understand that the Medicare billing number issued to me can only be used by me or by a provider or supplier to whom I have reassigned my benefits under current Medicare regulations, when billing for services rendered by me.

8.) I will not knowingly present or cause to be presented a false or fraudulent claim for payment by Medicare, and will not submit claims with deliberate ignorance or reckless disregard of their truth or falsity.

9.) I further certify that I am the individual practitioner who is applying for Medicare billing privileges.

Practitioner Name **Print** First	Middle	Last	Jr., Sr., etc.	M.D. (D.O.) etc.
GARY	LEE	MARDER		

Practitioner **Signature** (First, Middle, Last, Jr., Sr., M.D., D.O., etc.) — Date (MM/DD/YYYY) Signed 3/1/06

16. Delegated Official — This Section Not Applicable

17. Attachments

This section is a list of documents that, when applicable, should be submitted with this completed enrollment application.

Place a check next to each document (as applicable or required) that you are including with this completed application.

- [x] Copy(s) of all Federal, State, and/or local (city/county) professional licenses, certifications and/or registrations specifically required to operate as a health care facility
- [x] Copy(s) of all Federal, State, and/or local (city/county) business licenses, certifications and/or registrations specifically required to operate as a health care facility
- [ ] Copy(s) of all professional school degrees or certificates or evidence of qualifying course work
- [x] Copy(s) of all CLIA Certificates, FDA Mammography Certificates, and Diabetes Education Certificates
- [ ] Copy(s) of all controlled substance registration certificates from the Federal Drug Enforcement Agency
- [ ] Copy(s) of all adverse legal action documentation (e.g., notifications, resolutions, and reinstatement letters)
- [ ] Copy(s) of all current electronic data interchange (EDI) agreements
- [ ] Completed Form HCFA-460 – Medicare Participating Physician or Supplier Agreement
- [ ] Completed Form HCFA-588 - Authorization Agreement for Electronic Funds Transfer
- [ ] Completed Form CMS 855R – Individual Reassignment of Benefits
- [ ] IRS documentation confirming the Tax Identification Number with the Legal Business Name (e.g., CP 575)
- [ ] Any additional documentation or letters of explanation as needed

USFCS-011043

City of Okeechobee

772-335-1500

Occupational Lic 920609684711 82

Date: 9/08/04

October 1, 2004 - September 30, 2005

License	54.16
Appl.	3.00
Insp.	50.00
Total Paid	**107.16**

Address 1105 North Parrott Avenue
Okeechobee, FL
Activity: 2001 Medical Office

Issued to Allergy,Dermatology & Skin Cancer Center

9580 South Federal Highway
Pt St. Lucie, FL 34957

Kim Barnes
License Official

C

OKEECHOBEE COUNTY
STATE OF FLORIDA

2005-2006

County Occupational License

No. 291

8/9/05

IN CONSIDERATION
of the TOTAL SUM OF MONEY shown hereon, the receipt of which is hereby acknowledged.

Company ID #: 1019

Professional (0029)	$30.00
MAIL FEE	$0.55
TOTAL	$30.55

GARY L MARDER D.O.

is hereby licensed to engage in the business, profession or occupation of

Professional (0029) (Osteopathic Physician) License # OS4773

at **1105 N PARROTT AVE.**, in Okeechobee, Florida, for the period beginning the **1st** day of **September 2005**, and ending on the **30th day of September, 2006.**

Celeste Watford, CFC - Tax Collector

USFCS-011044

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CERTIFICATE #: 56722

LICENSE #: 800016385

State of Florida

AGENCY FOR HEALTH CARE ADMINISTRATION
DIVISION OF HEALTH QUALITY ASSURANCE

CLINICAL LABORATORY

This is to confirm that ALLERGY DERMATOLOGY & SKIN CANCER CTR has complied with Chapter 483, Part I, Florida Statutes, and with 59A-7, Florida Administrative Code, and is authorized to operate the following laboratory in the specialties or subspecialties of:

Histopathology

GARY L MARDER DO
9580 S US HWY 1
FORT PIERCE, FL 34952

EFFECTIVE DATE 08/01/2005

EXPIRATION DATE: 07/31/2007

Deputy Secretary, Division of Health Quality Assurance

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QUALIFICATION(S)
Dispensing Practitioner

STATE OF FLORIDA ACF 1328839
DEPARTMENT OF HEALTH
DIVISION OF MEDICAL QUALITY ASSURANCE

DATE	LICENSE NO	CONTROL NO.
01/09/2004	OS 4773	10184

The OSTEOPATHIC PHYSICIAN named below has met all requirements of the laws and rules of the state of Florida.
Expiration Date: MARCH 31, 2006

GARY LEE MARDER

LICENSEE SIGNATURE

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USFCS-011048

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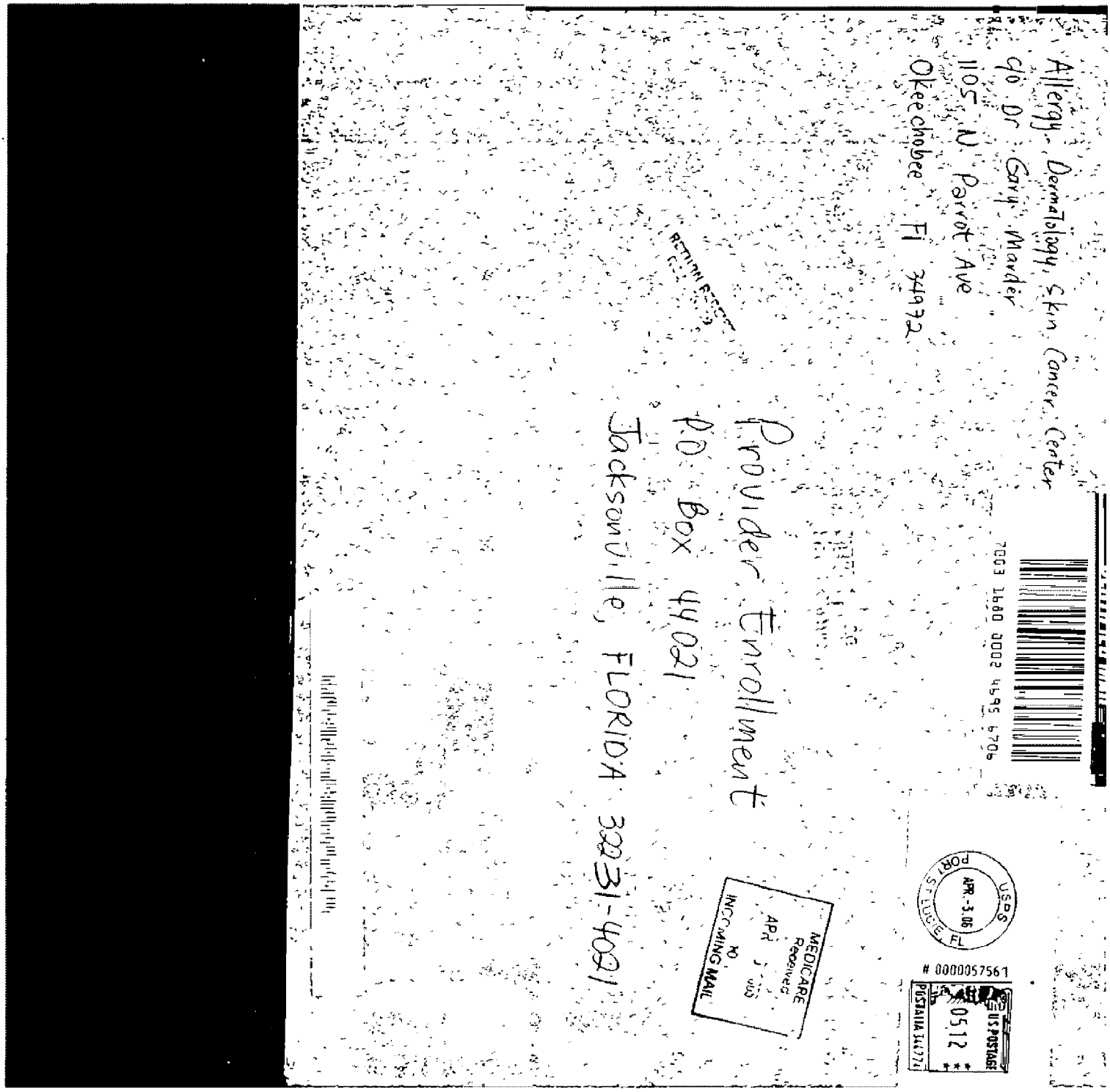

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01 17046 20002151303253

SECTION 1: BASIC INFORMATION

A. Check one box and complete the required sections.

Since physician assistants do not complete Section 4, all physician assistants must furnish their Medicare Identification Number (if issued) and their NPI here:

Medicare Identification Number(s):_____ NPI:_____

If you are reassigning all of your Medicare benefits per section 4B1 of this application, furnish your Medicare Identification Number (if issued) and your individual (Type 1) NPI here:

Medicare Identification Number(s):_____ NPI:_____

REASON FOR APPLICATION	BILLING NUMBER INFORMATION	REQUIRED SECTIONS
☐ You are a **new enrollee** in Medicare	Enter your Medicare Identification Number *(if issued)* and the NPI you would like to link to this number in Section 4.	**Complete all applicable sections**
☐ You are **enrolling with another fee-for-service contractor**	Enter your Medicare Identification Number *(if issued)* and the NPI you would like to link to this number in Section 4.	**Complete all applicable sections**
☐ You are **reactivating** your Medicare enrollment	Enter your Medicare Identification Number *(if issued)* and the NPI you would like to link to this number in Section 4.	**Complete all applicable sections**
☐ You are **voluntarily terminating** your Medicare enrollment	Effective Date of Termination: Medicare Identification Number(s) to Terminate *(if issued)*: National Provider Identifier *(if issued)*:	Sections **1A, 13** and **15** Physician Assistants must complete Sections **1A, 2F, 13** and **15** Employers terminating Physician Assistants must complete Sections **1A, 2G, 13** and **15**
☐ You are **changing** your Medicare information	Medicare Identification Number *(if issued)*: NPI	Go to Section **1B**
☒ You are **revalidating** your Medicare enrollment	Enter your Medicare Identification Number *(if issued)* and the NPI you would like to link to this number in Section 4.	**Complete all applicable sections**

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SECTION 2: IDENTIFYING INFORMATION

A. Personal Information: Your name, date of birth, and social security number must coincide with the information on your social security record.

First Name	Middle Initial	Last Name	Jr., Sr., M.D., D.O., etc.
GARY	L	MARDER	D.O
Other Name, First	**Middle Initial**	**Last Name**	**Jr., Sr., M.D., D.O., etc.**

Type of Other Name
☐ Former or Maiden Name ☒ Professional Name ☐ Other *(Describe)*:_____

Date of Birth *(mm/dd/yyyy)*	State of Birth	Country of Birth
12/07/1956	NEW YORK	U.S.A

Gender	Social Security Number
☒ Male ☐ Female	121-52-4904

Medical or other Professional School *(Training Institution, if non-MD)*	Year of Graduation *(yyyy)*	DEA Number *(if applicable)*
COLLEGE OF OSTEOPATHIC MEDICINE	1983	BM1746683

License Information
☐ License Not Applicable

License Number	State Where Issued
OS4773	FLORIDA
Effective Date *(mm/dd/yyyy)*	**Expiration/Renewal Date *(mm/dd/yyyy)***
09/24/1983	03/31/2014

Certification Information
☐ Certification Not Applicable

Certification Number	State Where Issued
Effective Date *(mm/dd/yyyy)*	**Expiration/Renewal Date *(mm/dd/yyyy)***

New Patient Status Information
Do you accept new Medicare patients? ☒ Yes ☐ No

B. Correspondence Address
Provide contact information for the person shown in Section 2A above. Once enrolled, the information provided below will be used by the fee-for-service contractor if it needs to contact you directly. This address cannot be a billing agency's address.

Mailing Address Line 1 *(Street Name and Number)*
9580 S FEDERAL HIGHWAY

Mailing Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code + 4
PORT SAINT LUCIE	FL	34952 -4217

Telephone Number	Fax Number *(if applicable)*	E-mail Address *(if applicable)*
(772) 335-1500	(772) 335-1116	marderdermatology@gmail.com

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SECTION 2: IDENTIFYING INFORMATION *(Continued)*

C. Resident/Fellow Status

1. Are you currently in an approved training program as:
   a. A resident? ☐ YES ☒ NO
   b. In a fellowship program? ☐ YES ☒ NO

   - If NO, skip to Section 2D.
   - If YES to either of the above questions, provide the name and address of the facility where you are a resident or fellow on the following lines:

   _____

   _____

   _____

2. Are the services that you render at the facility shown in Section 2C1 part of your requirements for graduation from a formal residency or fellowship program? ☐ YES ☐ NO

   Date of Completion:_____. If your completion date is prior to the beginning date for your practice in Section 4, skip to Section 2D.

3. Do you also render services at other facilities or practice locations? ☐ YES ☐ NO
   IF YES, you must report these practice locations in Section 4.

4. Are the services that you render in any of the practice locations you will be reporting in Section 4 part of your requirements for graduation from a residency or fellowship program? ☐ YES ☐ NO

IF YES, has the teaching hospital reported in Section 2C1 above agreed to incur all or substantially all of the costs of training in the non-hospital facility. ☐ YES ☐ NO

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SECTION 2: IDENTIFYING INFORMATION *(Continued)*

D. 1. Physician Specialty

Designate your primary specialty and all secondary specialty(s) below using:
P=Primary S=Secondary

You may select only one primary specialty. You may select multiple secondary specialties. A physician must meet all Federal and State requirements for the type of specialty(s) checked.

- ☐ Addiction medicine
- ☒ Allergy/Immunology
- ☐ Anesthesiology
- ☐ Cardiac Electrophysiology
- ☐ Cardiac surgery
- ☐ Cardiovascular disease (Cardiology)
- ☐ Chiropractic
- ☐ Colorectal surgery (Proctology)
- ☐ Critical care (Intensivists)
- ☒ Dermatology
- ☐ Diagnostic radiology
- ☐ Emergency medicine
- ☐ Endocrinology
- ☐ Family practice
- ☐ Gastroenterology
- ☐ General practice
- ☐ General surgery
- ☐ Geriatric medicine
- ☐ Gynecological oncology
- ☐ Hand surgery
- ☐ Hematology
- ☐ Hematology/Oncology
- ☐ Hospice
- ☐ Infectious disease
- ☐ Internal medicine
- ☐ Interventional Pain Management
- ☐ Interventional radiology
- ☐ Maxillofacial surgery
- ☐ Medical oncology
- ☐ Nephrology
- ☐ Neurology
- ☐ Neuropsychiatry
- ☐ Neurosurgery
- ☐ Nuclear medicine
- ☐ Obstetrics/Gynecology
- ☐ Ophthalmology
- ☐ Optometry
- ☐ Oral surgery (Dentist only)
- ☐ Orthopedic surgery
- ☐ Osteopathic Manipulative Medicine
- ☐ Otolaryngology
- ☐ Pain Management
- ☐ Palliative Care
- ☒ Pathology
- ☐ Pediatric medicine
- ☐ Peripheral vascular disease
- ☐ Physical medicine and rehabilitation
- ☐ Plastic and reconstructive surgery
- ☐ Podiatry
- ☐ Preventive medicine
- ☐ Psychiatry
- ☐ Psychiatry (geriatric)
- ☐ Pulmonary disease
- ☒ Radiation oncology
- ☐ Rheumatology
- ☐ Sports Medicine
- ☐ Surgical oncology
- ☐ Thoracic surgery
- ☐ Urology
- ☐ Vascular surgery
- ☐ Undefined physician type

(Specify):_____

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SECTION 3: FINAL ADVERSE LEGAL ACTIONS/CONVICTIONS *(Continued)*

FINAL ADVERSE LEGAL ACTION HISTORY

1. Have you, under any current or former name or business identity, ever had a final adverse legal action listed on page 12 of this application imposed against you?

☐ YES–Continue Below ☒ NO–Skip to Section 4

2. If yes, report each final adverse legal action, when it occurred, the Federal or State agency or the court/administrative body that imposed the action, and the resolution, if any.

   Attach a copy of the final adverse legal action documentation and resolution.

FINAL ADVERSE LEGAL ACTION	DATE	TAKEN BY	RESOLUTION

USFCS-010895

SECTION 4: PRACTICE LOCATION INFORMATION

A. Establishing a Professional Corporation, Professional Association, Limited Liability Company, etc. If you are the sole owner of a professional corporation, a professional association, or a limited liability company, and will bill Medicare through this business entity, complete this section 4A, skip to Section 4C, and complete the remainder of the application with information about your business entity.

Legal Business Name as Reported to the Internal Revenue Service	Tax Identification Number
ALLERGY DERMATOLOGYAND SKIN CANCER CENTER	65-0869777
Medicare Identification Number *(if issued)*	**NPI**
82760B	1730117003
Incorporation Date *(mm/dd/yyyy) (if applicable)*	**State Where Incorporated** *(if applicable)*

Is this supplier an Indian Health Facility enrolling with the designated Indian Health Services (IHS) Medicare Administrative Contractor (MAC)?

☐ Yes ☒ No

Identify the type of organizational structure of this provider/supplier *(Check one)*

☒ Corporation ☐ Limited Liability Company ☐ Partnership ☐ Sole Proprietor ☐ Other *(Specify)*: _____

Identify how your business is registered with the IRS. **(NOTE:** If your business is a Federal and/or State government provider or supplier, indicate "Non-Profit" below.)

☒ Proprietary ☐ Non-Profit

NOTE: If a checkbox indicating Proprietaryship or non-profit status is not completed, the provider/supplier will be defaulted to "Proprietary."

FINAL ADVERSE LEGAL ACTION HISTORY

1. Has your organization, under any current or former name or business identity, ever had any of the final adverse legal actions listed on page 12 of this application imposed against it?

   ☐ YES–Continue Below ☒ NO–Skip to Section 4B

2. If yes, report each final adverse legal action, when it occurred, the Federal or State agency or the court/ administrative body that imposed the action, and the resolution, if any.

   Attach a copy of the final adverse legal action documentation and resolution.

FINAL ADVERSE LEGAL ACTION	DATE	TAKEN BY	RESOLUTION

If you are the sole owner of a professional corporation, a professional association, or a limited liability company, and will bill Medicare through this business entity, you do not need to complete a CMS-855R that reassigns your benefits to the business entity.

B. Individual Affiliations

Complete this section with information about your private practice and group affiliations.

Furnish the requested information about each group/organization to which you will reassign your benefits. In addition, either you or each group/organization reported in this section must complete and submit a CMS 855R(s) (Individual Reassignment of Benefits) with this application. Reassigning benefits means that you are authorizing the group/organization to bill and receive payment from Medicare for the services you have rendered at the group/organization's practice location.

If you are an individual who is reassigning all of your benefits to a group, neither you nor the group needs to submit a CMS-588 (Electronic Funds Transfer Authorization Agreement) to facilitate that reassignment.

USFCS-010896

01 13046 20002151130259
3713046799000

SECTION 4: PRACTICE LOCATION INFORMATION *(Continued)*

If you or your organization sees patients in more than one practice location, copy and complete this Section 4C for each location.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE *(mm/dd/yyyy)*			

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

If you are enrolling for the first time, or if you are adding a new practice location, the date you provide should be the date you saw your first Medicare patient at this location.

Practice Location Name *("Doing Business As" name if different from Legal Business Name)*
MARDER DERMATOLOGY& SKIN CANCER CENTER

Practice Location Street Address Line 1 *(Street Name and Number – NOT a P.O. Box)*
9580 S FEDRAL HIGHWAY

Practice Location Street Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code + 4
PORT SAINT LUCIE	FL	34952 -4217

Telephone Number	Fax Number *(if applicable)*	E-mail Address *(if applicable)*
(772) 335-1500	(772) 335-1116	marderdermatology@gmail.com

Medicare Identification Number *(if issued)*	NPI
82760B	1730117003

Date you saw your first Medicare patient at this practice location *(mm/dd/yyyy)*

Is this practice location a:
☐ Group practice office/clinic
☐ Hospital
☐ Retirement/assisted living community
☐ Skilled Nursing Facility and/or Nursing Facility
☒ Other health care facility
(Specify): OFFICE CLINIC

CLIA Number for this location *(if applicable)*	FDA/Radiology (Mammography) Certification Number for this location *(if issued)*
10D0988621	

USFCS-010897

01-12016-2009215130360
3715848790003

SECTION 4: PRACTICE LOCATION INFORMATION *(Continued)*

If you or your organization sees patients in more than one practice location, copy and complete this Section 4C for each location.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE *(mm/dd/yyyy)*			

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

If you are enrolling for the first time, or if you are adding a new practice location, the date you provide should be the date you saw your first Medicare patient at this location.

Practice Location Name *("Doing Business As" name if different from Legal Business Name)*
MARDER DERMATOLOGY& SKIN CANCER CENTER

Practice Location Street Address Line 1 *(Street Name and Number – NOT a P.O. Box)*
202 NE 2ND STREET SUITE # 2

Practice Location Street Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code + 4
OKEECHOBEE	FL	34972

Telephone Number	Fax Number *(if applicable)*	E-mail Address *(if applicable)*
(863) 763-9484	(772) 335-1116	marderdermatology@gmail.com

Medicare Identification Number *(if issued)*	NPI
82760B	1730117003

Date you saw your first Medicare patient at this practice location *(mm/dd/yyyy)*

Is this practice location a:
☐ Group practice office/clinic
☐ Hospital
☐ Retirement/assisted living community
☐ Skilled Nursing Facility and/or Nursing Facility
☒ Other health care facility
(Specify): OFFICE CLINIC

CLIA Number for this location *(if applicable)*	FDA/Radiology (Mammography) Certification Number for this location *(if issued)*
10D0988621	

Page 8 of 21--Enterprise Imaging--[InternalId:371304679000, ControlId:371304679000] printed by FCSONET\U5A2 5/28/2013 12:00:50 PM

USFCS-010898

01/30/2014 20002151130161
5715848879888

SECTION 13: CONTACT PERSON

This section captures information regarding the person you would like for us to contact regarding this application. If no one is listed below, we will contact you directly.

First Name	Middle Initial	Last Name	Jr., Sr., etc.
RENE	G	HOJILLA	

Telephone Number	Fax Number *(if applicable)*	E-mail Address *(if applicable)*
(772) 335-1500	(772) 335-1116	marderdermatology@gmail.com

Address Line 1 *(Street Name and Number)*

9580 S FEDERAL HIGHWAY

Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code + 4
PORT SAINT LUCIE	FL	34952-4217

USFCS-010899

USFCS-010900

01 13046 20002151380262
3713048790000

SECTION 13: CONTACT PERSON

This section captures information regarding the person you would like for us to contact regarding this application. If no one is listed below, we will contact you directly.

First Name	Middle Initial	Last Name	Jr., Sr., etc.
ELIZABETH		DOWLING	

Telephone Number	Fax Number *(if applicable)*	E-mail Address *(if applicable)*
(772) 335-1500	(772) 335-1116	marderdermatology@gmail.com

Address Line 1 *(Street Name and Number)*

9580 S FEDERAL HIGHWAY

Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code + 4
PORT SAINT LUCIE	FL	34952-4217

USFCS-010901

SECTION 15: CERTIFICATION STATEMENT *(Continued)*

As an individual practitioner, you are the only person who can sign this application. The authority to sign the application on your behalf may not be delegated to any other person.

The Certification Statement contains certain standards that must be met for initial and continuous enrollment in the Medicare program. Review these requirements carefully.

By signing the Certification Statement, you agree to adhere to all of the requirements listed therein and acknowledge that you may be denied entry to or revoked from the Medicare program if any requirements are not met.

Certification Statement

You MUST sign and date the certification statement below in order to be enrolled in the Medicare program. In doing so, you are attesting to meeting and maintaining the Medicare requirements stated below.

I, the undersigned, certify to the following:

1. I have read the contents of this application, and the information contained herein is true, correct, and complete. If I become aware that any information in this application is not true, correct, or complete, I agree to notify the Medicare fee-for-service contractor of this fact in accordance with the time frames established in 42 CFR § 424.516.
2. I authorize the Medicare contractor to verify the information contained herein. I agree to notify the Medicare contractor of a change in ownership, practice location and/or Final Adverse Action within 30 days of the reportable event. In addition, I agree to notify the Medicare contractor of any other changes to the information to this form within 90 days of the effective date of change. I understand that any change to my status as an individual practitioner may require the submission of a new application. I understand that any change in business structure of this supplier may require the submission of a new application.
3. I have read and understand the Penalties for Falsifying Information, as printed in this application. I understand that any deliberate omission, misrepresentation, or falsification of any information contained in this application or contained in any communication supplying information to Medicare, or any deliberate alteration of any text on this application form, may be punished by criminal, civil, or administrative penalties including, but not limited to, the denial or revocation of Medicare billing privileges, and/or the imposition of fines, civil damages, and/or imprisonment.
4. I agree to abide by the Medicare laws, regulations and program instructions that apply to me or to the organization listed in Section 4A of this application. The Medicare laws, regulations, and program instructions are available through the fee-for-service contractor. I understand that payment of a claim by Medicare is conditioned upon the claim and the underlying transaction complying with such laws, regulations, and program instructions (including, but not limited to, the Federal anti-kickback statute and the Stark law), and on the supplier's compliance with all applicable conditions of participation in Medicare.
5. Neither I, nor any managing employee listed on this application, is currently sanctioned, suspended, debarred, or excluded by the Medicare or State Health Care Program, e.g., Medicaid program, or any other Federal program, or is otherwise prohibited from providing services to Medicare or other Federal program beneficiaries.
6. I agree that any existing or future overpayment made to me (or to the organization listed in Section 4A of this application) by the Medicare program may be recouped by Medicare through the withholding of future payments.
7. I understand that the Medicare identification number issued to me can only be used by me or by a provider or supplier to whom I have reassigned my benefits under current Medicare regulations, when billing for services rendered by me.
8. I will not knowingly present or cause to be presented a false or fraudulent claim for payment by Medicare, and will not submit claims with deliberate ignorance or reckless disregard of their truth or falsity.
9. I further certify that I am the individual practitioner who is applying for Medicare billing privileges.

USFCS-010902

Provider Enrollment

SIGNATURE VALIDATION

This form indicates that the signature and date on the following page are considered to meet signature requirements UNLESS one of the following boxes is marked.

(If signature or date is invalid, check the appropriate box/boxes)

	Application completed in pencil
	Signature or date missing
	Signature is not original

1-2.1.05 IMSC PE Signature Validation Form

12/06/12

USFCS-010903

01 13046 2000215130364
371304679000

SECTION 15: CERTIFICATION STATEMENT *(Continued)*

First Name	Middle Initial	Last Name	M.D., D.O., etc.
GARY	L	MARDER	D.O

Practitioner Signature *(First, Middle, Last Name, Jr., Sr., M.D., D.O., etc.)*

Date Signed *(mm/dd/yyyy)*: 02/11/2013

All signatures must be original and signed in ink (blue ink preferred). Applications with signatures deemed not original will not be processed. Stamped, faxed or copied signatures will not be accepted.

SECTION 16: FOR FUTURE USE (THIS SECTION NOT APPLICABLE)

SECTION 17: SUPPORTING DOCUMENTS

This section lists the documents that, if applicable, must be submitted with this enrollment application. For changes, only submit documents that are applicable to the change requested. The fee-for-service contractor may request, at any time during the enrollment process, documentation to support or validate information reported on the application. In addition, the Medicare fee-for-service contractor may also request documents from you, other than those identified in this section 17, as are necessary to bill Medicare.

MANDATORY FOR ALL PROVIDER/SUPPLIER TYPES

☒ Completed Form CMS-588, for Electronic Funds Transfer Authorization Agreement.
NOTE: If a supplier already receives payments electronically and is not making a change to his/her banking information, the CMS-588 is not required. (Moreover, physicians and non-physician practitioners who are reassigning all of their payments to another entity are not required to submit the CMS-588.)

☒ Written confirmation from the IRS confirming your Tax Identification Number with the Legal Business Name (e.g., IRS form CP 575) provided in Section 2. (**NOTE:** This information is needed if the applicant is enrolling their professional corporation, professional association, or limited liability corporation with this application or enrolling as a sole proprietor using an Employer Identification Number.)

MANDATORY, IF APPLICABLE

☐ Copy of IRS Determination Letter, if provider is registered with the IRS as non-profit.

☐ Copy(s) of all final adverse action documentation (e.g., notifications, resolutions, and reinstatement letters).

☐ Completed Form CMS-460, Medicare Participating Physician or Supplier Agreement.

☐ Completed Form CMS-855R, Individual Reassignment of Medicare Benefits.

☐ Statement in writing from the bank. If Medicare payment due a supplier of services is being sent to a bank (or similar financial institution) where the supplier has a lending relationship (that is, any type of loan), then the supplier must provide a statement in writing from the bank (which must be in the loan agreement) that the bank has agreed to waive its right of offset for Medicare receivables.

☐ Written confirmation from the IRS confirming your Limited Liability Company (LLC) is automatically classified as a Disregarded Entity (e.g., Form 8832). (**NOTE:** A disregarded entity is an eligible entity that is treated as an entity not separate from its single owner for income tax purposes.)

☐ Copy of current CLIA and FDA certification for each practice location reported.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0685. The time required to complete this information collection is estimated to 4 hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Reports Clearance Officer, Baltimore, Maryland 21244-1850.

DO NOT MAIL APPLICATIONS TO THIS ADDRESS. Mailing your application to this address will significantly delay application processing.

USFCS-010904

01 13046 20002151303655
371304679000

DEPARTMENT OF HEALTH AND HUMAN SERVICES
CENTERS FOR MEDICARE & MEDICAID SERVICES

Form Approved
OMB No. 0938-0626

ELECTRONIC FUNDS TRANSFER (EFT) AUTHORIZATION AGREEMENT

PART I: REASON FOR SUBMISSION

Reason for Submission:

- [x] New EFT Authorization
- [ ] Revision to Current Authorization
  (e.g. account or bank changes)
- [ ] Check here if EFT payment is being made to the Home Office of Chain
  (Attach letter Authorizing EFT payment to Chain Home Office)

Since your last EFT authorization agreement submission, have you had a:

- [ ] Change of Ownership, and/or
- [ ] Change of Practice Location?

If you checked either a change of ownership or change of practice location above, you must submit a change of information (using the Medicare enrollment application) to the Medicare contractor that services your geographical area(s) prior to or accompanying this EFT authorization agreement submission.

PART II: PROVIDER OR SUPPLIER INFORMATION

Provider/Supplier Legal Business Name
ALLERGY DERMATOLOGY & SKIN CANCER CENTER

Chain Organization Name or Home Office Legal Business Name (if different from Chain Organization Name)

Account Holder's Street Address
9580 S FEDERAL HIGHWAY

Account Holder's City	Account Holder's State	Account Holder's Zip Code
PORT SAINT LUCIE	FLORIDA	34952

Tax Identification Number: (designate ☐ SSN or ☒ EIN)
6 5 0 8 6 9 7 7 7

Medicare Identification Number (if issued)
8 2 7 6 0 B

National Provider Identifier (NPI)
1 7 3 0 1 1 7 0 0 3

PART III: FINANCIAL INSTITUTION INFORMATION

Financial Institution Name
BANK OF AMERICA

Financial Institution City/Town	Financial Institution State
PORT SAINT LUCIE	FLORIDA
Financial Institution Telephone Number	**Financial Institution Contact Person**
(561) 653-2072	NICK BONESORO

Financial Institution Routing Transit Number (nine digit)
0 6 3 0 0 0 0 4 7

Depositor Account Number	Type of Account (check one)
0 0 3 0 6 1 1 5 8 2 9 9	☑ Checking Account ☐ Savings Account

Please include a confirmation of account information on bank letterhead or a voided check. When submitting the documentation, it should contain the name on the account, electronic routing transit number, account number and type. If submitting bank letterhead, the bank officer's name and signature is also required. This information will be used to verify your account number.

PART IV: CONTACT PERSON

Contact Person's Name	Contact Person's Title
DR GARY L MARDER D.O	PRESIDENT
Contact Person's Telephone Number	**Contact Person's E-mail Address**
(772)335-1500	marderdermatology@gmail.com

USFCS-010905

Provider Enrollment

SIGNATURE VALIDATION

This form indicates that the signature and date on the following page are considered to meet signature requirements UNLESS one of the following boxes is marked.

(If signature or date is invalid, check the appropriate box/boxes)

	Application completed in pencil
	Signature or date missing
	Signature is not original

1-2.1.05 IMSC PE Signature Validation Form

12/06/12

USFCS-010906

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5713046790

PART V: AUTHORIZATION

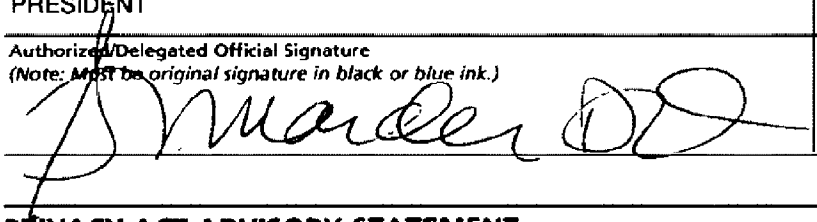
I hereby authorize the Centers for Medicare & Medicaid Services (CMS) to initiate credit entries, and in accordance with 31 CFR part 210.6(f) initiate adjustments for any duplicate or erroneous entries made in error to the account indicated above. I hereby authorize the financial institution/bank named above to credit and/or debit the same to such account. CMS may assign its rights and obligations under this agreement to CMS' designated fee-for-service contractor. CMS may change its designated contractor at CMS' discretion.

If payment is being made to an account controlled by a Chain Home Office, the Provider of Services hereby acknowledges that payment to the Chain Office under these circumstances is still considered payment to the Provider, and the Provider authorizes the forwarding of Medicare payments to the Chain Home Office.

If the account is drawn in the Physician's or Individual Practitioner's Name, or the Legal Business Name of the Provider/ Supplier, the said Provider or Supplier certifies that he/she has sole control of the account referenced above, and certifies that all arrangements between the Financial Institution and the said Provider or Supplier are in accordance with all applicable Medicare regulations and instructions.

This authorization agreement is effective as of the signature date below and is to remain in full force and effect until CMS has received written notification from me of its termination in such time and such manner as to afford CMS and the Financial Institution a reasonable opportunity to act on it. CMS will continue to send the direct deposit to the Financial Institution indicated above until notified by me that I wish to change the Financial Institution receiving the direct deposit. If my Financial Institution information changes, I agree to submit to CMS an updated EFT Authorization Agreement.

SIGNATURE LINE

Authorized/Delegated Official Name (Print)	Authorized/Delegated Official Telephone Number
DR GARY L MARDER D.O	(772) 335-1500
Authorized/Delegated Official Title	**Authorized/Delegated Official E-mail Address**
PRESIDENT	marderdermatology@gmail.com
Authorized/Delegated Official Signature *(Note: Must be original signature in black or blue ink.)*	**Date**
	02/11/2013

PRIVACY ACT ADVISORY STATEMENT

Sections 1842, 1862(b) and 1874 of title XVIII of the Social Security Act authorize the collection of this information. The purpose of collecting this information is to authorize electronic funds transfers.

Per 42 CFR 424.510(e)(1), providers and suppliers are required to receive electronic funds transfer (EFT) at the time of enrollment, revalidation, change of Medicare contractors or submission of an enrollment change request; and (2) submit the CMS-588 form to receive Medicare payment via electronic funds transfer.

The information collected will be entered into system No. 09-70-0501, titled "Carrier Medicare Claims Records," and No. 09-70-0503, titled "Intermediary Medicare Claims Records" published in the Federal Register Privacy Act Issuances, 1991 Comp. Vol. 1, pages 419 and 424, or as updated and republished. Disclosures of information from this system can be found in this notice.

You should be aware that P.L. 100-503, the Computer Matching and Privacy Protection Act of 1988, permits the government, under certain circumstances, to verify the information you provide by way of computer matches.

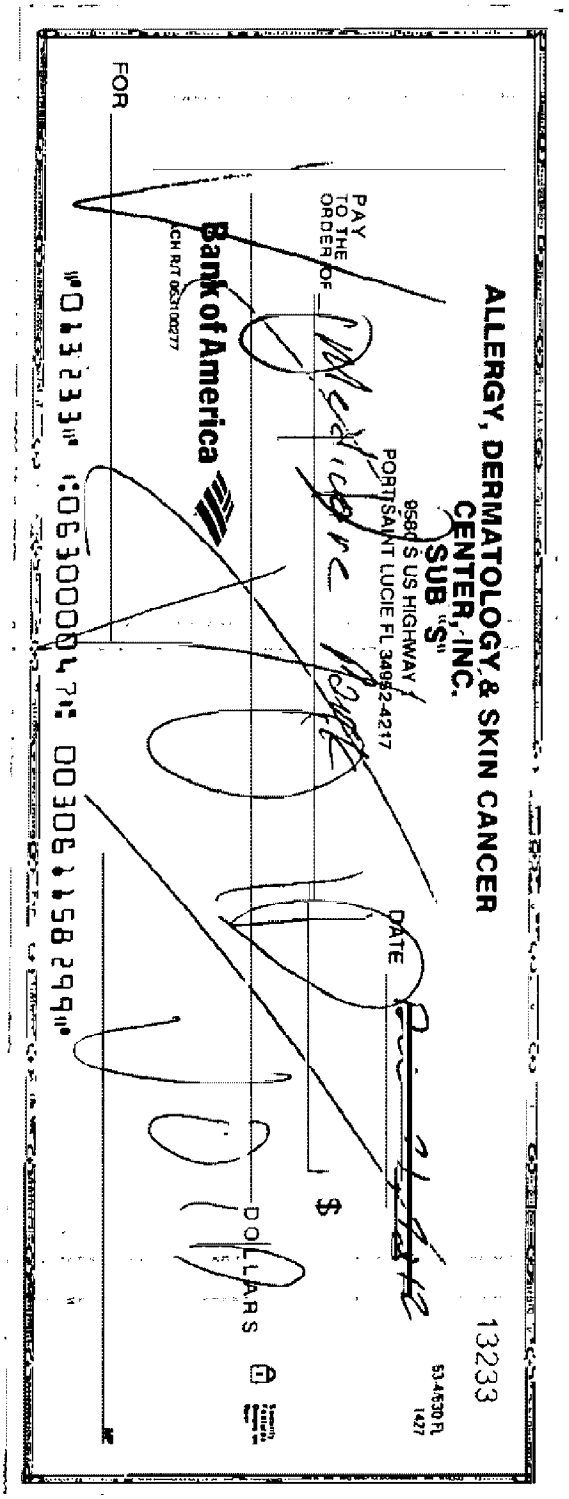
According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0626. The time required to complete this information collection is estimated to average 60 minutes per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, Attn: PRA Reports Clearance Officer, 7500 Security Boulevard, Baltimore, Maryland 21244-1850.

DO NOT MAIL THIS FORM TO THIS ADDRESS.
MAILING YOUR APPLICATION TO THIS ADDRESS WILL SIGNIFICANTLY DELAY PROCESSING.

Page 17 of 21--Enterprise Imaging--[InternalId 37130467900, ControlId:37130467900] printed by FCSONET\USA2 5/28/2013 12.00.51 PM

USFCS-010907

01 17046 2000215130367



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FIRST COAST SERVICE OPTIONS, INC.
WHEN EXPERIENCE COUNTS & QUALITY MATTERS

CMS
CENTERS for MEDICARE & MEDICAID SERVICES
MEDICARE

A CMS-Contracted Medicare Administrative Contractor

January 14, 2013

Gary Marder, MD
9580 S US Highway 1
Port St Lucis, FL 34952-4217

PTAN: 82760B
NPI: 1730117003
CCN: 121219100252-001

Dear Gary Marder, MD:

TERMINATION OF PAYMENTS NOTICE

IN ORDER TO RESUME PAYMENTS, **IMMEDIATELY** SUBMIT AN UPDATED

PROVIDER ENROLLMENT PAPER APPLICATION 855 FORM OR

REVIEW, UPDATE AND CERTIFY YOUR INFORMATION

VIA THE INTERNET-BASED PECOS SYSTEM

This letter is to inform you that all claims associated with your Medicare Provider Transaction Access Number (PTAN) 82760B have been placed in a Do Not Forward (DNF) status effective 1/11/2013 due to the failure to respond to a revalidation request mailed on 7/9/2012. As a result you will not receive any paper checks, Standard Remittance Advices (SPRs), or Electronic Funds Transfers (EFT). The Centers for Medicare & Medicaid Services (CMS) has the authority to perform off-cycle revalidations consistent with Medicare regulations found at 42 CFR §424.515.

To resolve this issue and to continue to bill the Medicare program for services furnished to Medicare beneficiaries you must complete and submit a Medicare enrollment application. Failure to submit this information could result in the deactivation of your Medicare billing privileges.

Providers and suppliers can revalidate their provider enrollment in the Medicare program using either the:

USFCS-010909

Case 1:13-cv-24503-KMM Document 148-4 Entered on FLSD Docket 03/25/2016 Page 65 of 66

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201

In reply refer to: 0441254998
Feb 07, 2013 LTR 147C
65-0869777

ALLERGY DERMATOLOGY & SKIN CANCER CENTER INC
% GARY L MARDER DO
9580 S FEDERAL HIGHWAY 1
PORT SAINT LUCIE FL 34952-4217 805

Taxpayer Identification Number: 65-0869777

Form(s):

Dear Taxpayer:

This letter is in response to your telephone inquiry of February 7th, 2013.

Your Employer Identification Number (EIN) is 65-0869777. Please keep this number in your permanent records. You should enter your name and your EIN, exactly as shown above, on all business federal tax forms that require its use, and on any related correspondence documents.

If you have any questions regarding this letter, please call our Customer Service Department at 1-800-829-0115 between the hours of 7:00 AM and 7:00 PM. If you prefer, you may write to us at the address shown at the top of the first page of this letter. When you write, please include a telephone number where you may be reached and the best time to call.

Sincerely,

Ms. Roundy
0144841
Customer Service Representative

TOTAL P.02

USFCS-010910

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PS0000100014

From:/Expéditeur:

ALLERGY/DERMATOLOGY & SKIN CANCER CENTER
9380 SOUTH FEDERAL HIGHWAY
PORT ST. LUCIE, FLORIDA 34952

To:/Destinataire:

First Coast Service Options
Medicare Provider Enrollment
P.O Box 44021
Jacksonville, FL 32231-4021

Country of Destination:/Pays de destination:

MEDICARE
Received
FEB 19 2013
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USFCS-010911

USFCS-010911

First Coast Service Options
Florida

Provider: L8495

Sender:

Document Type: FLEDI

Available Space for Business Usage

C. Signature:

I am authorized to sign this document on behalf of the indicated party and I have read and agreed to the foregoing provisions and acknowledge same by signing below:

Provider's Name
KENDALL MEDICAL LABORATORY, INC.

Title

Address
2500 DOUGLAS ROAD SUITE A

City/State/Zip
CORAL GABLES, FL 33134

By

Title
PRESIDENT

Date
6/24/98

PLEASE PROVIDE THE FOLLOWING MEDICARE INFORMATION

Physician/Supplier/PA Group/ Hosp. Administrator Signature

Billing Service

Name of Company

Sender Number: ~~E5470~~ N3012

Clearing House

Contact Person: ROBERT I. KENDALL, MD

Name of Company

Telephone Number: (305) 442-0800

Type of Claim: Medicare Part A
Medicare Part B

Medicare B Physician/Supplier/PA Group Provider Number: L8495

Medicare A 4 digit Provider Number: 10____

3 of 3

Updated 02/03/97

EDI Enrollment Form

The provider agrees to the following provisions for submitting Medicare claims electronically to HCFA or to HCFA's contractors.

A. The Provider Agrees:

1. That it will be responsible for all Medicare claims submitted to HCFA by itself, its employees, or its agents.

2. That it will not disclose any information concerning a Medicare beneficiary to any other person or organization, except HCFA and/or its contractors, without the express written permission of the Medicare beneficiary or his/her parent or legal guardian, or where required for the care and treatment of a beneficiary who is unable to provide written consent, or to bill insurance primary or supplementary to Medicare, or as required by State or Federal law.

3. That it will submit claims only on behalf of those Medicare beneficiaries who have given their written authorization to do so, and to certify that required beneficiary signatures, or legally authorized signatures on behalf of beneficiaries, are on file.

4. That it will ensure that every electronic entry can be readily associated and identified with an original source document. Each source document must reflect the following information.

- Beneficiary's name,
- Beneficiary's health insurance claim number,
- Date (s) of service,
- Diagnosis/nature of illness, and
- Procedure/service performed.

5. That the Secretary of Health and Human Services or his/her designee and/or the contractor has the right to audit and confirm information submitted by the provider and shall have access to all original source documents and medical records related to the provider's submissions, including the beneficiary's authorization and signature. All incorrect payments that are discovered as a result of such an audit shall be adjusted according to the applicable provisions of the Social Security Act, Federal Regulations, and HCFA guidelines.

6. That it will ensure that all claims for Medicare primary payment have been developed for other insurance involvement and that Medicare is the primary payer.

7. That it will submit claims that are accurate, complete, and truthful.

8. That it will retain all original source documentation and medical records pertaining to any such particular Medicare claim for a period of at least 6 years, 3 months after the bill is paid.

9. That it will affix the HCFA-assigned unique identifier number of the provider on each claim electronically transmitted to the contractor.

10. That the HCFA-assigned unique identifier number constitutes the provider's legal electronic signature and constitutes an assurance by the provider that services were performed as billed.

11. That it will use sufficient security procedures to ensure that all transmissions of documents are authorized and protect all beneficiary-specific data from improper access.

12. That it will acknowledge that all claims will be paid from Federal funds, that the submission of such claims is a claim for payment under the Medicare program, and that anyone who misrepresents or falsifies or causes to be misrepresented or falsified any record or other information relating to that claim that is required pursuant to this Agreement may, upon conviction, be subject to a fine and/or imprisonment under applicable Federal law.

13. That it will establish and maintain procedures and controls so that information concerning Medicare beneficiaries, or any information obtained from HCFA or its contractor, shall not be used by agents, officers, or employees of the billing service except as provided by the contractor (in accordance with §1106(a) of the Act).

14. That it will research and correct claim discrepancies.

15. That it will notify the contractor or the HCFA within 2 business days if any transmitted data are received in an unintelligible or garbled form.

B. The Health Care Financing Administration will:

1. Transmit to the provider an acknowledgment of claim receipt.

2. Affix the intermediary/carrier number, as its electronic signature, on each remittance advice sent to the provider.

3. Ensure that payments to providers are timely in accordance with HCFA's policies.

4. Ensure that no contractor may require the provider to purchase any or all electronic services from the contractor or from any subsidiary of the contractor or from any company for which the contractor has an interest. The contractor will make alternative means available to any electronic biller to obtain such services.

5. Ensure that all Medicare electronic billers have equal access to any services that HCFA requires Medicare contractors to make available to providers or their billing services regardless of the electronic billing technique or service they choose. Equal access will be granted to any services the contractor sells directly, indirectly, or by arrangement.

6. Notify the provider within 2 business days if any transmitted data are received in an unintelligible or garbled form.

NOTICE:

Federal law shall govern both the interpretation of this document and the appropriate jurisdiction and venue for appealing any final decision made by HCFA under this document.

This document shall become effective when signed by the provider. The responsibilities and obligations contained in this document will remain in effect as long as Medicare claims are submitted to HCFA or the contractor. Either party may terminate this arrangement by giving the other party (30) days written notice of its intent to terminate. In the event that the notice is mailed, the written notice of termination shall be deemed to have been given upon the date of mailing, as established by the postmark or other appropriate evidence of transmittal.

FCSO-12112014-00000728

MEDICARE ENROLLMENT APPLICATION

Clinics/Group Practices and Certain Other Suppliers

CMS-855B

SEE PAGE 1 TO DETERMINE IF YOU ARE COMPLETING THE CORRECT APPLICATION.

SEE PAGE 2 FOR INFORMATION ON WHERE TO MAIL THIS APPLICATION.

SEE PAGE 34 TO FIND A LIST OF THE SUPPORTING DOCUMENTATION THAT MUST BE SUBMITTED WITH THIS APPLICATION.

CMS
CENTERS for MEDICARE & MEDICAID SERVICES

ML-09051

DEPARTMENT OF HEALTH AND HUMAN SERVICES
CENTERS FOR MEDICARE & MEDICAID SERVICES

Form Approved
OMB NO. 0938-0685

WHO SHOULD SUBMIT THIS APPLICATION

The following suppliers must complete this application to initiate the enrollment process:

Ambulance Service Supplier
Ambulatory Surgical Center
Clinic/Group Practice
Competitive Acquisition Program (CAP)
Part B Drug Vendor
Independent Clinical Laboratory
Independent Diagnostic Testing Facility (IDTF)
Mammography Center
Mass Immunization (Roster Biller Only)
Portable X-ray Supplier
Radiation Therapy Center

If your supplier type is not listed above, contact your designated fee-for-service contractor before you submit this application.

Complete and submit this application if you are an organization/group that plans to bill Medicare and you are:

- A **medical practice or clinic that will bill for Medicare Part B services** (e.g., group practices, clinics, independent laboratories, portable x-ray suppliers).
- A **hospital or other medical practice or clinic** that may bill for Medicare Part A services but will also bill for Medicare Part B practitioner services or provide purchased laboratory tests to other entities that bill Medicare Part B.
- **Currently enrolled with a Medicare fee-for-service contractor but need to enroll in another fee-for-service contractor's jurisdiction** (e.g., you have opened a practice location in a geographic territory serviced by another Medicare fee-for-service contractor).
- **Currently enrolled in Medicare and need to make changes to your enrollment data** (e.g., you have added or changed a practice location). Changes must be reported in accordance with the timeframes established in 42 C.F.R. § 424.520(b). (IDTF changes of information must be reported in accordance with 42 C.F.R. § 410.33.)

BILLING NUMBER INFORMATION

The NPI is the standard unique health identifier for health care providers and is assigned by the National Plan and Provider Enumeration System (NPPES). **As a Medicare health supplier, you must obtain an NPI prior to enrolling in Medicare or before submitting a change for your existing Medicare enrollment information.** Applying for an NPI is a process separate from Medicare enrollment. As a supplier, it is your responsibility to determine if you have "subparts." A subpart is a component of an organization (supplier) that furnishes healthcare and is not itself a legal entity. If you do have subparts, you must determine if they should obtain their own unique NPIs. Before you complete this enrollment application, you need to make those determinations and obtain NPI(s) accordingly.

IMPORTANT: For NPI purposes, sole proprietors and sole proprietorships are considered to be "Type 1" providers. Organizations (e.g., corporations, partnerships) are treated as "Type 2" entities. When reporting the NPI of a sole proprietor on this application, therefore, the individual's Type 1 NPI should be reported; for organizations, the Type 2 NPI should be furnished.

To obtain an NPI, you may apply online at *https://NPPES.cms.hhs.gov*. For more information about subparts, visit *www.cms.hhs.gov/NationalProvIdentStand* to view the "Medicare Expectations Subparts Paper."

The Medicare Identification Number, often referred to as a Provider Transaction Access Number (PTAN) or Medicare "legacy" number, is a generic term for any number other than the NPI that is used to identify a Medicare supplier.

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INSTRUCTIONS FOR COMPLETING AND SUBMITTING THIS APPLICATION

- Type or print all information so that it is legible. Do not use pencil.
- Report additional information within a section by copying and completing that section for each additional entry.
- Attach all required supporting documentation.
- Keep a copy of your completed Medicare enrollment package for your records.
- Send the completed application with original signatures and all required documentation to your designated Medicare fee-for-service contractor.

AVOID DELAYS IN YOUR ENROLLMENT

To avoid delays in the enrollment process, you should:

- Complete all required sections.
- Ensure that the legal business name shown in Section 2 matches the name on the tax documents.
- Ensure that the correspondence address shown in Section 2 is the supplier's address.
- Enter your NPI in the applicable sections.
- Enter all applicable dates.
- Ensure that the correct person signs the application.
- Send your application and all supporting documentation to the designated fee-for-service contractor.

ADDITIONAL INFORMATION

For additional information regarding the Medicare enrollment process, visit *www.cms.hhs.gov/MedicareProviderSupEnroll.*

The fee-for-service contractor may request, at any time during the enrollment process, documentation to support and validate information reported on the application. You are responsible for providing this documentation in a timely manner.

The information you provide on this application will not be shared. It is considered to be protected under 5 U.S.C. Section 552(b)(4) and/or (b)(6), respectively. For more information, see the last page of this application for the Privacy Act Statement.

MAIL YOUR APPLICATION

The Medicare fee-for-service contractor (also referred to as a carrier or a Medicare administrative contractor) that services your State is responsible for processing your enrollment application. To locate the mailing address for your fee-for-service contractor, go to *www.cms.hhs.gov/MedicareProviderSupEnroll.*

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SECTION 1: BASIC INFORMATION

NEW ENROLLEES AND THOSE WITH A NEW TAX ID NUMBER

If you are:

- Enrolling in the Medicare program for the first time with this Medicare fee-for-service contractor under this tax identification number.
- Already enrolled with a Medicare fee-for-service contractor but are establishing a practice location in another fee-for-service contractor's jurisdiction.
- Enrolled with a Medicare fee-for-service contractor but have a new tax identification number. If you are reporting a change to your tax identification number, you must complete a new application.
- A hospital or an individual hospital department that is enrolling with a fee-for-service contractor to bill for Part B services.

ENROLLED MEDICARE SUPPLIERS

The following actions apply to Medicare suppliers already enrolled in the program:

Reactivation

To reactivate your Medicare billing privileges, submit this enrollment application. In addition, prior to being reactivated, you must be able to submit a valid claim and meet all current requirements for your supplier type before reactivation may occur.

Voluntary Termination

A supplier should voluntarily terminate its Medicare enrollment when it:

- Will no longer be rendering services to Medicare patients, or
- Is planning to cease (or has ceased) operations.

Change of Ownership

If a hospital, ambulatory surgical center, or portable X-ray supplier is undergoing a change of ownership (CHOW) in accordance with the principles outlined in 42 C.F.R. 489.18, the entity must submit a new application for the new ownership.

Change of Information

A change of information should be submitted if you are changing, adding or deleting information under your current tax identification number.

Changes in your existing enrollment data must be reported to the fee-for-service contractor in accordance with 42 C.F.R. § 424.516 (Physician and Non Physician Practitioner Organizations). (IDTF changes of information must comply with the provisions found at 42 C.F.R. § 410.33.)

If you are already enrolled in Medicare and are not receiving Medicare payments via EFT, any change to your enrollment information will require you to submit a CMS-588 form. All future payments will then be made via EFT.

Revalidation

CMS may require you to submit or update your enrollment information. The fee-for-service contractor will notify you when it is time for you to revalidate your enrollment information. Do not submit a revalidation application until you have been contacted by the fee-for-service contractor.

SECTION 1: BASIC INFORMATION

ALL APPLICANTS MUST COMPLETE THIS SECTION (See instructions for details.)

A. Check one box and complete the required sections.

REASON FOR APPLICATION	BILLING NUMBER INFORMATION	REQUIRED SECTIONS
☐ You are a **new enrollee** in Medicare	Enter your Medicare Identification Number *(if issued)* and the NPI you would like to link to this number in Section 4.	**Complete all sections** **Ambulance suppliers** must complete **Attachment 1** **IDTF suppliers** must complete **Attachment 2**
☐ You are **enrolling in another fee-for-service contractor's jurisdiction**	Enter your Medicare Identification Number *(if issued)* and the NPI you would like to link to this number in Section 4.	**Complete all sections** **Ambulance suppliers** must complete **Attachment 1** **IDTF suppliers** must complete **Attachment 2**
☐ You are **reactivating** your Medicare enrollment	Enter your Medicare Identification Number *(if issued)* and the NPI you would like to link to this number in Section 4.	**Complete all sections** **Ambulance suppliers** must complete **Attachment 1** **IDTF suppliers** must complete **Attachment 2**
☐ You are **voluntarily terminating** your Medicare enrollment. (This is not the same as "opting out" of the program)	Effective Date of Termination Medicare Identification Number to Terminate *(if issued)*: NPI number *(if issued)*:	Sections **1, 2B1, 13,** and either **15 or 16** If you are terminating an employment arrangement with a physician assistant, complete Sections **1A, 2G, 13,** and either **15 or 16**
☒ You are **changing** your Medicare information RIK error 1/28/10	Medicare Identification Number *(if issued)*: L8495 NPI: 1710041991	Go to Section 1B
☒ You are **revalidating** your Medicare enrollment	Enter your Medicare Identification Number *(if issued)* and the NPI you would like to link to this number in Section 4.	**Complete all sections** **Ambulance suppliers** must complete **Attachment 1** **IDTF suppliers** must complete **Attachment 2**

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SECTION 1: BASIC INFORMATION (Continued)

B. Check all that apply and complete the required sections:

	REQUIRED SECTIONS
☐ Identifying Information	**1, 2** (complete only those sections that are changing), **3, 13,** and either **15** (if you are an authorized official) **or 16** (if you are a delegated official), and **6** for the signer if that authorized or delegated official has not been established for this supplier
☐ Final Adverse Actions/Convictions	**1, 2B1, 3, 13,** and either **15** (if you are an authorized official) **or 16** (if you are a delegated official), and **6** for the signer if that authorized or delegated official has not been established for this supplier
☐ Practice Location Information, Payment Address & Medical Record Storage Information	**1, 2B1, 3, 4** (complete only those sections that are changing), **13,** and either **15** (if you are an authorized official) **or 16** (if you are a delegated official), and **6** for the signer if that authorized or delegated official has not been established for this supplier
☐ Change of Ownership (Hospitals, Portable X-Ray Suppliers & Ambulatory Surgical Centers Only)	**Complete all sections and provide a copy of the sales agreement**
☐ Ownership Interest and/or Managing Control Information (Organizations)	**1, 2B1, 3, 5, 13,** and either **15** (if you are an authorized official) **or 16** (if you are a delegated official), and **6** for the signer if that authorized or delegated official has not been established for this supplier
☐ Ownership Interest and/or Managing Control Information (Individuals)	**1, 2B1, 3, 6, 13,** and either **15** (if you are an authorized official) **or 16** (if you are a delegated official), and **6** for the signer if that authorized or delegated official has not been established for this supplier
☐ Billing Agency Information	**1, 2B1, 3, 8** (complete only those sections that are changing), **13,** and either **15** (if you are an authorized official) **or 16** (if you are a delegated official), and **6** for the signer if that authorized or delegated official has not been established for this supplier
☐ Authorized Official(s)	**1, 2B1, 3, 13,** and either **15** (if you are an authorized official) **or 16** (if you are a delegated official), and **6** for the signer if that authorized or delegated official has not been established for this supplier
☐ Delegated Official(s) (Optional)	**1, 2B1, 3, 13, 15** and **16**

SECTION 1: BASIC INFORMATION (Continued)

ATTACHMENT 1—AMBULANCE SERVICE SUPPLIERS (ONLY)	REQUIRED SECTIONS
☐ Geographic Area	**1, 2B1, 3, 13, and 15** if you are the authorized official **or 16** if you are the delegated official **Attachment 1(A)**
☐ State License Information	**1, 2B1, 3, 13, and 15** if you are the authorized official **or 16** if you are the delegated official **Attachment 1(B)**
☐ Paramedic Intercept Services Information	**1, 2B1, 3, 13, and 15** if you are the authorized official **or 16** if you are the delegated official **Attachment 1(C)**
☐ Vehicle Information	**1, 2B1, 3, 13, and 15** if you are the authorized official **or 16** if you are the delegated official **Attachment 1(D)**

ATTACHMENT 2—INDEPENDENT DIAGNOSTIC TESTING FACILITIES (ONLY)	REQUIRED SECTIONS
☐ CPT-4 and HCPCS Codes	**1, 2B1, 3, 13, and 15** if you are the authorized official **or 16** if you are the delegated official **Attachment 2(B)**
☐ Interpreting Physician Information	**1, 2B1, 3, 13, and 15** if you are the authorized official **or 16** if you are the delegated official **Attachment 2(C)**
☐ Personnel (Technicians) Who Perform Tests	**1, 2B1, 3, 13, and 15** if you are the authorized official **or 16** if you are the delegated official **Attachment 2(D)**
☐ Supervising Physician(s)	**1, 2B1, 3, 13, and 15** if you are the authorized official **or 16** if you are the delegated official **Attachment 2(E)**
☐ Liability Insurance Information	**1, 2B1, 3, 13, and 15** if you are the authorized official **or 16** if you are the delegated official **Attachment 2(F)**

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SECTION 2: IDENTIFYING INFORMATION

A. TYPE OF SUPPLIER

Check the appropriate box to identify the type of supplier you are enrolling as with Medicare. If you are more than one type of supplier, submit a separate application for each type. If you change the type of service that you provide (i.e., become a different supplier type), submit a new application.

Your organization must meet all Federal and State requirements for the type of supplier checked below.

TYPE OF SUPPLIER: (check one only)

- ☐ Ambulance Service Supplier
- ☐ Ambulatory Surgical Center
- Clinic/Group Practice
  - ☐ Single Specialty Clinic _____ *Provide Specialty*
  - ☐ Multi-Specialty Clinic
  - ☐ Hospital Department(s)
  - ☐ Physical/Occupational Therapy Group in Private Practice
- ☐ Competitive Acquisition Program (CAP) Part B Drug Vendor
- ☒ Independent Clinical Laboratory
- ☐ Independent Diagnostic Testing Facility
- ☐ Mammography Center
- ☐ Mass Immunization (Roster Biller Only)
- ☐ Pharmacy
- ☐ Portable X-ray Supplier
- ☐ Radiation Therapy Center
- ☐ Other (Specify):_____

B. SUPPLIER IDENTIFICATION INFORMATION

1. BUSINESS INFORMATION

Legal Business Name (not the "Doing Business As" name) as reported to the Internal Revenue Service

Kendall Medical Laboratory, Inc.

Tax Identification Number

65 0037287

Other Name	Type of Other Name
N/A	☐ Former Legal Business Name ☐ Doing Business As Name ☐ Other (Specify): _____

Identify the type of organizational structure of this provider *(Check one)*

☒ Corporation ☐ Limited Liability Company ☐ Partnership ☐ Sole Proprietor ☐ Other (Specify):_____

Incorporation Date *(mm/dd/yyyy) (if applicable)*	State Where Incorporated *(if applicable)*
March 2, 1988	Florida

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SECTION 2: IDENTIFYING INFORMATION (Continued)

2. STATE LICENSE INFORMATION/CERTIFICATION INFORMATION

Provide the following information if the supplier has a State license/certification to operate as the supplier type for which you are enrolling.

State License Information

☐ License Not Applicable

License Number	State Where Issued
80000 1636	Florida
Effective Date *(mm/dd/yyyy)*	**Expiration/Renewal Date** *(mm/dd/yyyy)*
10/11/2008	10/10/2010

Certification Information

☐ Certification Not Applicable

Certification Number	State Where Issued
CLIA 10D0645355	Florida
Effective Date *(mm/dd/yyyy)*	**Expiration/Renewal Date** *(mm/dd/yyyy)*
03/28/2009	03/27/2011

3. CORRESPONDENCE ADDRESS

Provide contact information for the entity or person listed in Question 1 of this section. Once enrolled, the information provided below will be used by the fee-for-service contractor if it needs to contact you directly. This address cannot be a billing agency's address.

Mailing Address Line 1 *(Street Name and Number)*
2500 Douglas Rd Ste A

Mailing Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code + 4
Coral Gables	FL	33134-6109

Telephone Number	Fax Number *(if applicable)*	E-mail Address *(if applicable)*
305-442-0800	305-442-0812	rikendall@hotmail.com

C. HOSPITALS ONLY

This section should only be completed by hospitals that are currently enrolled or enrolling with a fee-for-service contractor (the Part A Medicare contractor), and will be billing a fee-for-service contractor for Medicare Part B services, as follows:

- Hospitals that need departmental billing numbers to bill for Part B practitioner services.
- Hospitals requiring a Part B billing number to provide pathology services.
- Hospitals requiring a Medicare Part B billing number to provide purchased tests to other Medicare Part B billers.
- If the hospital requires more than one departmental Part B billing number, list each department needing a number.

N/A

If your organization is not a hospital, and believes it will need a Part B billing number, contact the local fee-for-service contractor to determine if this form should be submitted.

ML-09059

SECTION 2: IDENTIFYING INFORMATION (Continued)

C. HOSPITALS ONLY (Continued)

NOTE: If your hospital is enrolling a clinic that is not provider-based, do not complete this section. Check ☐ "Clinic/Group Practice" in Section 2A and complete this entire application for the clinic.

1. Are you going to:
   ☐ bill for the entire hospital with one billing number? (If yes, continue to Section 2D.)
   ☐ separately bill for each hospital department? (If yes, answer Question 2.)

2. List the hospital departments for which you plan to bill separately:

Department	Medicare Identification Number	NPI

D. COMMENTS/SPECIAL CIRCUMSTANCES

Explain any unique circumstances concerning your practice location, the method by which you render health care services, etc.

N/A

E. PHYSICAL THERAPY (PT) AND OCCUPATIONAL THERAPY (OT) GROUPS ONLY

1) Are all of the group's PT/OT services rendered in patients' homes or in the group's private office space? ☐ YES ☐ NO

2) Does this group maintain private office space? ☐ YES ☐ NO

3) Does this group own, lease, or rent its private office space? ☐ YES ☐ NO

4) Is this private office space used exclusively for the group's private practice? ☐ YES ☐ NO

5) Does this group provide PT/OT services outside of its office and/or patients' homes? ☐ YES ☐ NO

If you responded YES to any of the questions 2–5 above, submit a copy of the lease agreement that gives the group exclusive use of the facilities for PT/OT services.

F. ACCREDITATION FOR AMBULATORY SURGICAL CENTERS (ASCs) ONLY

Is this ASC accredited? ☐ YES ☐ NO

If YES, complete the following:

Date of Accreditation (mm/dd/yyyy) _____

Name of Accrediting Body _____

SECTION 2: IDENTIFYING INFORMATION (Continued)

G. TERMINATION OF PHYSICIAN ASSISTANTS (ONLY)

Complete this section to delete employed physician assistants from your group or clinic.

Effective Date of Departure	Physician Assistant's Name	Physician Assistant's Medicare Identification Number	Physician Assistant's NPI
		N/A	

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SECTION 3: FINAL ADVERSE ACTIONS/CONVICTIONS

This section captures information on final adverse actions, such as convictions, exclusions, revocations, and suspensions. All applicable final legal actions must be reported, regardless of whether any records were expunged or any appeals are pending.

FINAL ADVERSE ACTIONS THAT MUST BE REPORTED

Convictions

1. The provider, supplier, or any owner of the provider or supplier was, within the last 10 years preceding enrollment or revalidation of enrollment, convicted of a Federal or State felony offense that CMS has determined to be detrimental to the best interests of the program and its beneficiaries. Offenses include:
   Felony crimes against persons and other similar crimes for which the individual was convicted, including guilty pleas and adjudicated pre-trial diversions; financial crimes, such as extortion, embezzlement, income tax evasion, insurance fraud and other similar crimes for which the individual was convicted, including guilty pleas and adjudicated pre-trial diversions; any felony that placed the Medicare program or its beneficiaries at immediate risk (such as a malpractice suit that results in a conviction of criminal neglect or misconduct); and any felonies that would result in a mandatory exclusion under Section 1128(a) of the Act.
2. Any misdemeanor conviction, under Federal or State law, related to: (a) the delivery of an item or service under Medicare or a State health care program, or (b) the abuse or neglect of a patient in connection with the delivery of a health care item or service.
3. Any misdemeanor conviction, under Federal or State law, related to theft, fraud, embezzlement, breach of fiduciary duty, or other financial misconduct in connection with the delivery of a health care item or service.
4. Any felony or misdemeanor conviction, under Federal or State law, relating to the interference with or obstruction of any investigation into any criminal offense described in 42 C.F.R. Section 1001.101 or 1001.201.
5. Any felony or misdemeanor conviction, under Federal or State law, relating to the unlawful manufacture, distribution, prescription, or dispensing of a controlled substance.

Exclusions, Revocations, or Suspensions

1. Any revocation or suspension of a license to provide health care by any State licensing authority. This includes the surrender of such a license while a formal disciplinary proceeding was pending before a State licensing authority.
2. Any revocation or suspension of accreditation.
3. Any suspension or exclusion from participation in, or any sanction imposed by, a Federal or State health care program, or any debarment from participation in any Federal Executive Branch procurement or non-procurement program.
4. Any current Medicare payment suspension under any Medicare billing number.
5. Any Medicare revocation of any Medicare billing number.

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SECTION 3: FINAL ADVERSE ACTIONS/CONVICTIONS (Continued)

FINAL ADVERSE ACTION HISTORY

1. Has your organization, under any current or former name or business identity, ever had a final adverse action listed on page 11 of this application imposed against it?

☐ YES–Continue Below ☒ NO–Skip to Section 4

2. If yes, report each final adverse action, when it occurred, the Federal or State agency or the court/administrative body that imposed the action, and the resolution, if any.

Attach a copy of the final adverse action documentation and resolution.

Final Adverse Action	Date	Taken By	Resolution

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SECTION 4: PRACTICE LOCATION INFORMATION

INSTRUCTIONS

This section captures information about the physical location(s) where you currently provide health care services. If you operate a mobile facility or portable unit, provide the address for the "Base of Operations," as well as vehicle information and the geographic area serviced by these facilities or units.

Only report those practice locations within the jurisdiction of the Medicare fee-for-service contractor to which you will submit this application. If you have practice locations in another Medicare fee-for-service contractor's jurisdiction, complete a separate enrollment application (CMS-855B) for those practice locations and submit it to the Medicare fee-for-service contractor that has jurisdiction over those locations.

Provide the specific street address as recorded by the United States Postal Service. Do not provide a P.O. Box. If you provide services in a hospital and/or other health care facility for which you bill Medicare directly for the services rendered at that facility, provide the name and address of the hospital or facility.

MOBILE FACILITY AND/OR PORTABLE UNIT

A "mobile facility" is generally a mobile home, trailer, or other large vehicle that has been converted, equipped, and licensed to render health care services. These vehicles usually travel to local shopping centers or community centers to see and treat patients inside the vehicle.

A "portable unit" is when the supplier transports medical equipment to a fixed location (e.g., physician's office, nursing home) to render services to the patient.

The most common types of mobile facilities/portable units are mobile IDTFs, portable X-ray suppliers, portable mammography, and mobile clinics. Physicians and non-physician practitioners (e.g., nurse practitioners, physician assistants) who perform services at multiple locations (e.g., house calls, assisted living facilities) are not considered to be mobile facilities/portable units.

ML-09064

SECTION 4: PRACTICE LOCATION INFORMATION (Continued)

A. PRACTICE LOCATION INFORMATION

If you see patients **in more than one practice location**, copy and complete Section 4A for each location.

To ensure that CMS establishes the correct association between your Medicare legacy number and your NPI, providers and suppliers must list a Medicare legacy number—NPI combination for each practice location. If you have multiple NPIs associated with both a single legacy number and a single practice location, please list below all NPIs and associated legacy numbers for that practice location.

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	Revalidation ? ☒ CHANGE ?	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)	01/28/2010		

If you are enrolling for the first time, or if you are adding a new practice location, the date you provide should be the date you saw your first Medicare patient at this location.

Practice Location Name *("Doing Business As" name if different from Legal Business Name)*
Kendall Medical Laboratory, Inc.

Practice Location Address Line 1 *(Street Name and Number)*
2500 Douglas Rd Ste A

Practice Location Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code +4
Coral Gables	FL	33134-6104

Telephone Number	Fax Number *(if applicable)*	E-mail Address *(if applicable)*
305-442-0800	305-442-0812	rikendall@hotmail.com

Date you first started rendering services to Medicare patients at this practice location *(mm/dd/yyyy)*
03/28/1988

Medicare Identification Number *(if issued)*	National Provider Identifier
L8495	1710041991
Medicare Identification Number *(if issued)*	National Provider Identifier
Medicare Identification Number *(if issued)*	National Provider Identifier
Medicare Identification Number *(if issued)*	National Provider Identifier
Medicare Identification Number *(if issued)*	National Provider Identifier

Is this practice location a *(check one)*:

☐ Group practice office/clinic
☐ Hospital
☐ Retirement/assisted living community
☒ Other health care facility (specify): Independent Clinical Laboratory

CLIA Number for this location *(if applicable)*
10D0695355

Attach a copy of the most current CLIA certifications for each of the practice locations reported on this application. see next page

FDA/Radiology (Mammography) Certification Number(s) for this location *(if applicable)*

Attach a copy of the most current FDA certifications for each of the practice locations reported on this application.

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CENTERS FOR MEDICARE & MEDICAID SERVICES
CLINICAL LABORATORY IMPROVEMENT AMENDMENTS
CERTIFICATE OF COMPLIANCE

LABORATORY NAME AND ADDRESS

KENDALL MEDICAL LABORATORY INC
2500 DOUGLAS RD #A
CORAL GABLES, FL 33134

CLIA ID NUMBER
10D0645355

EFFECTIVE DATE
03/28/2009

EXPIRATION DATE
03/27/2011

LABORATORY DIRECTOR
ROBERT I KENDALL MD

Pursuant to Section 353 of the Public Health Services Act (42 U.S.C. 263a) as revised by the Clinical Laboratory Improvement Amendments (CLIA), the above named laboratory located at the address shown hereon (and other approved locations) may accept human specimens for the purposes of performing laboratory examinations or procedures.

This certificate shall be valid until the expiration date above, but is subject to revocation, suspension, limitation, or other sanctions for violation of the Act or the regulations promulgated thereunder.

Judith A. Yost, Director
Division of Laboratory Services
Survey and Certification Group
Center for Medicaid and State Operations

CMS
CENTERS for MEDICARE & MEDICAID SERVICES

131 certs2_022809

If you currently hold a Certificate of Compliance or Certificate of Accreditation, below is a list of the laboratory specialties/subspecialties you are certified to perform and their effective date:

LAB CERTIFICATION (CODE)	EFFECTIVE DATE
HISTOPATHOLOGY (610)	03/28/1995
ORAL PATHOLOGY (620)	03/28/1995

LAB CERTIFICATION (CODE)	EFFECTIVE DATE

FOR MORE INFORMATION ABOUT CLIA, VISIT OUR WEBSITE AT WWW.CMS.HHS.GOV/CLIA OR CONTACT YOUR LOCAL STATE AGENCY. PLEASE SEE THE REVERSE FOR YOUR STATE AGENCY'S ADDRESS AND PHONE NUMBER.
PLEASE CONTACT YOUR STATE AGENCY FOR ANY CHANGES TO YOUR CURRENT CERTIFICATE.

ML-09066

SECTION 4: PRACTICE LOCATION INFORMATION (Continued)

B. WHERE DO YOU WANT REMITTANCE NOTICES OR SPECIAL PAYMENTS SENT?

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☒ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)	10/28/2010		

Medicare will issue payments via electronic funds transfer (EFT). Since payments will be made by EFT, the "Special Payments" address should indicate where all other payment information (e.g., remittance notices, special payments) should be sent.

☒ "Special Payments" address is the same as the practice location (only one address is listed in Section 4A). Skip to Section 4C.

☐ "Special Payments" address is different than that listed in Section 4A, or multiple locations are listed. Provide address below.

"Special Payments" Address Line 1 *(PO Box or Street Name and Number)*

"Special Payments" Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code + 4

C. WHERE DO YOU KEEP PATIENTS' MEDICAL RECORDS?

If you store patients' medical records (current and/or former patients) at a location other than the location in Section 4A or 4E, complete this section with the address of the storage location.

Post Office boxes and drop boxes are not acceptable as physical addresses where patients' records are maintained. For IDTFs and mobile facilities/portable units, the patients' medical records must be under the supplier's control. The records must be the supplier's records, not the records of another supplier. If this section is not completed, you are indicating that all records are stored at the practice locations reported in Section 4A or 4E.

ML-09067

SECTION 4: PRACTICE LOCATION INFORMATION (Continued)

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)	01/28/2010		

First Medical Record Storage Facility (for current and former patients)

Storage Facility Address Line 1 *(Street Name and Number)*
2500 Douglas Rd Ste A

Storage Facility Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code + 4
Coral Gables	FL	33134-6109

Second Medical Record Storage Facility (for current and former patients)

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)	01/28/2010		

Storage Facility Address Line 1 *(Street Name and Number)*
6988 NW 42 St

Storage Facility Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code + 4
Miami	FL	33166

ML-09068

SECTION 4: PRACTICE LOCATION INFORMATION (Continued)

D. RENDERING SERVICES IN PATIENTS' HOMES

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

Furnish the city/town, State and ZIP code for all locations where health care services are rendered in patients' homes. If you provide health care services in more than one State and those States are serviced by different Medicare fee-for-service contractors, complete a separate CMS-855B enrollment application for each Medicare fee-for-service contractor's jurisdiction.

If you are adding or deleting an entire State, it is not necessary to report each city/town. Simply check the box below and specify the State.

☐ Entire State of _____ N/A

If you are providing services in selected cities/towns, furnish the locations below. Only list ZIP codes if you are not servicing the entire city/town.

City/Town	State	ZIP Code

ML-09069

SECTION 4: PRACTICE LOCATION INFORMATION (Continued)

E. BASE OF OPERATIONS ADDRESS FOR MOBILE OR PORTABLE SUPPLIERS (LOCATION OF BUSINESS OFFICE OR DISPATCHER/SCHEDULER)

The base of operations is the location from where personnel are dispatched, where mobile/portable equipment is stored, and when applicable, where vehicles are parked when not in use.

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

Check here ☐ and skip to Section 4F if the "Base of Operations" address is the same as the "Practice Location" listed in Section 4A.

Street Address Line 1 *(Street Name and Number)*

Street Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code + 4
N/A		

Telephone Number	Fax Number *(if applicable)*	E-mail Address *(if applicable)*

F. VEHICLE INFORMATION

If the mobile health care services are rendered inside a vehicle, such as a mobile home or trailer, furnish the following vehicle information. Do not provide information about vehicles that are used only to transport medical equipment (e.g., when the equipment is transported in a van but is used in a fixed setting, such as a doctor's office) or ambulance vehicles. If more than two vehicles are used, copy and complete this section as needed.

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE FOR EACH VEHICLE	Type of Vehicle *(van, mobile home, trailer, etc.)*	Vehicle Identification Number
☐ CHANGE ☐ ADD ☐ DELETE		
Effective Date:		
☐ CHANGE ☐ ADD ☐ DELETE		
Effective Date:		

For each vehicle, submit a copy of all health care related permits/licenses/registrations.

ML-09070

SECTION 4: PRACTICE LOCATION INFORMATION (Continued)

G. GEOGRAPHIC LOCATION FOR MOBILE OR PORTABLE SUPPLIERS WHERE THE BASE OF OPERATIONS AND/OR VEHICLE RENDERS SERVICES

Provide the city/town, State, and ZIP Code for all locations where mobile and/or portable services are rendered.

NOTE: If you provide mobile or portable health care services in more than one State and those States are serviced by different Medicare fee-for-service contractors, complete a separate enrollment application (CMS-855B) for each Medicare fee-for-service contractor's jurisdiction.

INITIAL REPORTING AND/OR ADDITIONS

If you are reporting or adding an entire State, it is not necessary to report each city/town. Simply check the box below and specify the State.

☐ Entire State of _____

If services are provided in selected cities/towns, provide the locations below. Only list ZIP codes if you are not servicing the entire city/town.

City/Town	State	ZIP Code

DELETIONS

If you are deleting an entire State, it is not necessary to report each city/town. Simply check the box below and specify the State.

☐ Entire State of _____

If services you are deleting are furnished in selected cities/towns, provide the locations below. Only list ZIP codes if you are not servicing the entire city/town.

City/Town	State	ZIP Code

ML-09071

SECTION 5: OWNERSHIP INTEREST AND/OR MANAGING CONTROL INFORMATION (ORGANIZATIONS)

NOTE: ONLY REPORT ORGANIZATIONS IN THIS SECTION. INDIVIDUALS MUST BE REPORTED IN SECTION 6.

Complete this section with information about all organizations that have 5 percent or more (direct or indirect) ownership interest of, any partnership interest in, and/or managing control of, the supplier identified in Section 2, as well as information on any adverse legal actions that have been imposed against that organization. For examples of organizations that should be reported here, visit our Web site: *www.cms.hhs.gov/MedicareProviderSupEnroll*. If there is more than one organization that should be reported, copy and complete this section for each.

MANAGING CONTROL (ORGANIZATIONS)

Any organization that exercises operational or managerial control over the supplier, or conducts the day-to-day operations of the supplier, is a managing organization and must be reported. The organization need not have an ownership interest in the supplier in order to qualify as a managing organization. For instance, it could be a management services organization under contract with the supplier to furnish management services for the business.

SPECIAL TYPES OF ORGANIZATIONS

Governmental/Tribal Organizations: If a Federal, State, county, city or other level of government, or an Indian tribe, will be legally and financially responsible for Medicare payments received (including any potential overpayments), the name of that government or Indian tribe should be reported as an owner. The supplier must submit a letter on the letterhead of the responsible government (e.g., government agency) or tribal organization that attests that the government or tribal organization will be legally and financially responsible in the event that there is any outstanding debt owed to CMS. This letter must be signed by an appointed or elected official of the government or tribal organization who has the authority to legally and financially bind the government or tribal organization to the laws, regulations, and program instructions of the Medicare program.

Non-Profit, Charitable and Religious Organizations: Many non-profit organizations are charitable or religious in nature, and are operated and/or managed by a board of trustees or other governing body. The actual name of the board of trustees or other governing body should be reported in this section. While the organization should be listed in Section 5, individual board members should be listed in Section 6. Each non-profit organization should submit a copy of a 501(c)(3) document verifying its non-profit status.

ML-09072

SECTION 5: OWNERSHIP INTEREST AND/OR MANAGING CONTROL INFORMATION (ORGANIZATIONS) (Continued)

All organizations that have any of the following must be reported in Section 5:

- 5 percent or more ownership of the supplier,
- Managing control of the supplier, or
- A partnership interest in the supplier, regardless of the percentage of ownership the partner has.

Owning/Managing organizations are generally one of the following types:

- Corporations (including non-profit corporations)
- Partnerships and Limited Partnerships (as indicated above)
- Limited Liability Companies
- Charitable and/or Religious organizations
- Governmental and/or Tribal organizations

A. ORGANIZATION WITH OWNERSHIP INTEREST AND/OR MANAGING CONTROL IDENTIFICATION INFORMATION

☐ Not Applicable

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	Revalidation ☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)	01/28/2010		

Check all that apply:

☒ 5 Percent or More Ownership Interest ☐ Partner ☐ Managing Control

Legal Business Name as Reported to the Internal Revenue Service

Kendall Medical Laboratory, Inc.

"Doing Business As" Name *(if applicable)*

Address Line 1 *(Street Name and Number)*

2500 Douglas Rd Ste A

Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code + 4	NPI *(if issued)*
Coral Gables	FL	33134-6104	1710041991

Tax Identification Number *(Required)*	Medicare Identification Number(s) *(if issued)*
650037287	L8495

ML-09073

SECTION 5: OWNERSHIP INTEREST AND/OR MANAGING CONTROL INFORMATION (ORGANIZATIONS) (Continued)

B. FINAL ADVERSE HISTORY

If reporting a change to existing information, check "Change," provide the effective date of the change, and complete the appropriate fields in this section.

☐ Change ☐ Effective Date:_____

1. Has this organization in Section 5A, under any current or former name or business identity, ever had a final adverse action listed on page 11 of this application imposed against it?

☐ YES – Continue Below	☒ NO – Skip to Section 6

2. If YES, report each final adverse action, when it occurred, the Federal or State agency or the court/administrative body that imposed the action, and the resolution.

   Attach a copy of the final adverse action documentation(s) and resolution(s).

Final Adverse Action	Date	Taken By	Resolution

ML-09074

SECTION 6: OWNERSHIP INTEREST AND/OR MANAGING CONTROL INFORMATION (INDIVIDUALS)

NOTE: Only Individuals should be reported in Section 6. Organizations must be reported in Section 5. For more information on "direct" and "indirect" owners, go to *www.cms.hhs.gov/MedicareProviderSupEnroll.*

The supplier MUST have at least ONE owner and/or managing employee.

The following individuals must be reported in Section 6A:

- All persons who have a 5 percent or greater direct or indirect ownership interest in the supplier;
- If (and only if) the supplier is a corporation (whether for-profit or non-profit), all officers and directors of the supplier;
- All managing employees of the supplier;
- All individuals with a partnership interest in the supplier, regardless of the percentage of ownership the partner has; and
- Authorized and delegated officials.

Example: A supplier is 100 percent owned by Company C, which itself is 100 percent owned by Individual D. Assume that Company C is reported in Section 5A as an owner of the supplier. Assume further that Individual D, as an indirect owner of the supplier, is reported in Section 6A1. Based on this example, the supplier would check the "5 percent or Greater Direct/Indirect Owner" box in Section 6A2.

NOTE: All partners within a partnership must be reported on this application. This applies to both "General" and "Limited" partnerships. For instance, if a limited partnership has several limited partners and each of them only has a 1 percent interest in the supplier, each limited partner must be reported on this application, even though each owns less than 5 percent. The 5 percent threshold primarily applies to corporations and other organizations that are not partnerships.

Non-Profit, Charitable or Religious Organizations: If you are a non-profit charitable or religious organization that has no organizational or individual owners (only board members, directors or managers), you should submit with your application a 501(c)(3) document verifying non-profit status.

For purposes of this application, the terms "officer," "director," and "managing employee" are defined as follows:

Officer is any person whose position is listed as being that of an officer in the supplier's "articles of incorporation" or "corporate bylaws," or anyone who is appointed by the board of directors as an officer in accordance with the supplier's corporate bylaws.

Director is a member of the supplier's "board of directors." It does not necessarily include a person who may have the word "director" in his/her job title (e.g., departmental director, director of operations). Moreover, where a supplier has a governing body that does not use the term "board of directors," the members of that governing body will still be considered "directors." Thus, if the supplier has a governing body titled "board of trustees" (as opposed to "board of directors"), the individual trustees are considered "directors" for Medicare enrollment purposes.

Managing Employee means a general manager, business manager, administrator, director, or other individual who exercises operational or managerial control over, or who directly or indirectly conducts, the day-to-day operations of the supplier, either under contract or through some other arrangement, regardless of whether the individual is a W-2 employee of the supplier.

NOTE: If a governmental or tribal organization will be legally and financially responsible for Medicare payments received (per the instructions for Governmental/Tribal Organizations in Section 5), the supplier is only required to report its managing employees in Section 6. Owners, partners, officers, and directors do not need to be reported, except those who are listed as authorized or delegated officials on this application.

ML-09075

SECTION 6: OWNERSHIP INTEREST AND/OR MANAGING CONTROL INFORMATION (INDIVIDUALS) (Continued)

Any information on final adverse actions that have been imposed against the individuals reported in this section must be furnished. If there is more than one individual, copy and complete this section for each individual. Owners, Authorized Officials and/or Delegated Officials must complete this section.

A. INDIVIDUALS WITH OWNERSHIP INTEREST AND/OR MANAGING CONTROL IDENTIFICATION INFORMATION

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section. The name, date of birth, and social security number of each person listed in this Section must coincide with the individual's information as listed with the Social Security Administration.

Revalidation

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)	01/28/2010		

1. First Name	Middle Initial	Last Name	Jr., Sr., etc.
Robert	I.	Kendall	MD
Social Security Number *(Required)*	**Date of Birth** *(mm/dd/yyyy)*	**Medicare Identification Number** *(if issued)*	**NPI** *(if issued)*
117-44-0918	05/30/1953		1750995029

2. What is the above individual's relationship with the supplier in Section 2B1? *(Check all that apply.)*

☒ 5 Percent or Greater Direct/Indirect Owner
☐ Partner
☐ Managing Employee (W-2)
☒ Director/Officer President
☐ Contracted Managing Employee
☐ Other _____

B. FINAL ADVERSE HISTORY

Complete this section for the individual reported in Section 6A above. If reporting a change to existing information, check "change," provide the effective date of the change and complete the appropriate fields in this section.

☐ Change ☐ Effective Date: _____

1. Has this individual in Section 6A, under any current or former name or business identity, ever had a final adverse action listed on page 11 of this application imposed against him/her?

☐ YES–Continue Below ☒ NO–Skip to Section 8

2. If YES, report each final adverse action, when it occurred, the Federal or State agency or the court/ administrative body that imposed the action, and the resolution, if any.

Attach a copy of the final adverse action documentation and resolution.

Final Adverse Action	Date	Taken By	Resolution

ML-09076

ML-09076

SECTION 7: FOR FUTURE USE (This Section Not Applicable)

SECTION 8: BILLING AGENCY INFORMATION

A billing agency is a company or individual that you contract with to prepare and submit your claims. If you use a billing agency, you are responsible for the claims submitted on your behalf.

☒ **Check here if this section does not apply and skip to Section 13.**

BILLING AGENCY NAME AND ADDRESS

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

Legal Business/Individual Name as Reported to the Social Security Administration or the Internal Revenue Service	Tax Identification/Social Security Number *(required)*

"Doing Business As" Name *(if applicable)*

Billing Agency Street Address Line 1 *(Street Name and Number)*

Billing Agency Street Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code + 4

Telephone Number	Fax Number *(if applicable)*	E-mail Address *(if applicable)*

SECTION 9: FOR FUTURE USE (This Section Not Applicable)

SECTION 10: FOR FUTURE USE (This Section Not Applicable)

SECTION 11: FOR FUTURE USE (This Section Not Applicable)

SECTION 12: FOR FUTURE USE (This Section Not Applicable)

ML-09077

SECTION 13: CONTACT PERSON

If questions arise during the processing of this application, the fee-for-service contractor will contact the individual shown below. If the contact person is either an authorized or delegated official, check the appropriate box below.

enrol. RK 1/20/2010

☒ Contact an Authorized Official listed in Section 15.

☐ Contact a Delegated Official listed in Section 16.

First Name	Middle Initial	Last Name
Robert	I.	Kendall

Telephone Number	Fax Number *(if applicable)*
305-442-0800	305-442-0812

Address Line 1 *(Street Name and Number)*
2500 Douglas Rd Ste A

Address Line 2 *(Suite, Room, etc.)*

City/Town	State	ZIP Code + 4
Coral Gables	FL	33134-6109

E-mail Address
rikendall@hotmail.com

ML-09078

SECTION 14: PENALTIES FOR FALSIFYING INFORMATION

This section explains the penalties for deliberately falsifying information in this application to gain or maintain enrollment in the Medicare program.

1. 18 U.S.C. § 1001 authorizes criminal penalties against an individual who, in any matter within the jurisdiction of any department or agency of the United States, knowingly and willfully falsifies, conceals or covers up by any trick, scheme or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry.

   Individual offenders are subject to fines of up to $250,000 and imprisonment for up to five years. Offenders that are organizations are subject to fines of up to $500,000 (18 U.S.C. § 3571). Section 3571(d) also authorizes fines of up to twice the gross gain derived by the offender if it is greater than the amount specifically authorized by the sentencing statute.

2. Section 1128B(a)(1) of the Social Security Act authorizes criminal penalties against any individual who, "knowingly and willfully," makes or causes to be made any false statement or representation of a material fact in any application for any benefit or payment under a Federal health care program.

   The offender is subject to fines of up to $25,000 and/or imprisonment for up to five years.

3. The Civil False Claims Act, 31 U.S.C. § 3729, imposes civil liability, in part, on any person who:
   a) knowingly presents, or causes to be presented, to an officer or any employee of the United States Government a false or fraudulent claim for payment or approval;
   b) knowingly makes, uses, or causes to be made or used, a false record or statement to get a false or fraudulent claim paid or approved by the Government; or
   c) conspires to defraud the Government by getting a false or fraudulent claim allowed or paid.

   The Act imposes a civil penalty of $5,000 to $10,000 per violation, plus three times the amount of damages sustained by the Government.

4. Section 1128A(a)(1) of the Social Security Act imposes civil liability, in part, on any person (including an organization, agency or other entity) that knowingly presents or causes to be presented to an officer, employee, or agent of the United States, or of any department or agency thereof, or of any State agency…a claim…that the Secretary determines is for a medical or other item or service that the person knows or should know:
   a) was not provided as claimed; and/or
   b) the claim is false or fraudulent.

   This provision authorizes a civil monetary penalty of up to $10,000 for each item or service, an assessment of up to three times the amount claimed, and exclusion from participation in the Medicare program and State health care programs.

5. 18 U.S.C. 1035 authorizes criminal penalties against individuals in any matter involving a health care benefit program who knowingly and willfully falsifies, conceals or covers up by any trick, scheme, or device a material fact; or makes any materially false, fictitious, or fraudulent statements or representations, or makes or uses any materially false fictitious, or fraudulent statement or entry, in connection with the delivery of or payment for health care benefits, items or services. The individual shall be fined or imprisoned up to 5 years or both.

ML-09079

SECTION 14: PENALTIES FOR FALSIFYING INFORMATION (Continued)

6. 18 U.S.C. 1347 authorizes criminal penalties against individuals who knowing and willfully execute, or attempt, to executive a scheme or artifice to defraud any health care benefit program, or to obtain, by means of false or fraudulent pretenses, representations, or promises, any of the money or property owned by or under the control of any, health care benefit program in connection with the delivery of or payment for health care benefits, items, or services. Individuals shall be fined or imprisoned up to 10 years or both. If the violation results in serious bodily injury, an individual will be fined or imprisoned up to 20 years, or both. If the violation results in death, the individual shall be fined or imprisoned for any term of years or for life, or both.

7. The government may assert common law claims such as "common law fraud," "money paid by mistake," and "unjust enrichment."

   Remedies include compensatory and punitive damages, restitution, and recovery of the amount of the unjust profit.

ML-09080

SECTION 15: CERTIFICATION STATEMENT

An **AUTHORIZED OFFICIAL** means an appointed official (for example, chief executive officer, chief financial officer, general partner, chairman of the board, or direct owner) to whom the organization has granted the legal authority to enroll it in the Medicare program, to make changes or updates to the organization's status in the Medicare program, and to commit the organization to fully abide by the statutes, regulations, and program instructions of the Medicare program.

A **DELEGATED OFFICIAL** means an individual who is delegated by an authorized official the authority to report changes and updates to the supplier's enrollment record. A delegated official must be an individual with an "ownership or control interest" in (as that term is defined in Section 1124(a)(3) of the Social Security Act), or be a W-2 managing employee of, the supplier.

Delegated officials may not delegate their authority to any other individual. Only an authorized official may delegate the authority to make changes and/or updates to the supplier's Medicare status. Even when delegated officials are reported in this application, an authorized official retains the authority to make any such changes and/or updates by providing his or her printed name, signature, and date of signature as required in Section 15B.

NOTE: Authorized officials and delegated officials must be reported in Section 6, either on this application or on a previous application to this same Medicare fee-for-service contractor. **If this is the first time an authorized and/or delegated official has been reported on the CMS-855B, you must complete Section 6 for that individual.**

By his/her signature(s), an authorized official binds the supplier to all of the requirements listed in the Certification Statement and acknowledges that the supplier may be denied entry to or revoked from the Medicare program if any requirements are not met. All signatures must be original and in ink. Faxed, photocopied, or stamped signatures will not be accepted.

Only an authorized official has the authority to sign (1) the initial enrollment application on behalf of the supplier or (2) the enrollment application that must be submitted as part of the periodic revalidation process. A delegated official does not have this authority.

By signing this application, an authorized official agrees to immediately notify the Medicare fee-for-service contractor if any information furnished on the application is not true, correct, or complete. In addition, an authorized official, by his/her signature, agrees to notify the Medicare fee-for-service contractor of any future changes to the information contained in this form, after the supplier is enrolled in Medicare, in accordance with the timeframes established in 42 C.F.R. 424.520(b). (IDTF changes of information must be reported in accordance with 42 C.F.R. 410.33.)

The supplier can have as many authorized officials as it wants. If the supplier has more than two authorized officials, it should copy and complete this section as needed.

EACH AUTHORIZED AND DELEGATED OFFICIAL MUST HAVE AND DISCLOSE HIS/HER SOCIAL SECURITY NUMBER.

ML-09081

SECTION 15: CERTIFICATION STATEMENT (Continued)

A. ADDITIONAL REQUIREMENTS FOR MEDICARE ENROLLMENT

These are additional requirements that the supplier must meet and maintain in order to bill the Medicare program. Read these requirements carefully. By signing, the supplier is attesting to having read the requirements and understanding them.

By his/her signature(s), the authorized official(s) named below and the delegated official(s) named in Section 16 agree to adhere to the following requirements stated in this Certification Statement:

1. I authorize the Medicare contractor to verify the information contained herein. I agree to notify the Medicare contractor of any future changes to the information contained in this application in accordance with the timeframes established in 42 C.F.R. § 424.516. I understand that any change in the business structure of this supplier may require the submission of a new application.

2. I have read and understand the Penalties for Falsifying Information, as printed in this application. I understand that any deliberate omission, misrepresentation, or falsification of any information contained in this application or contained in any communication supplying information to Medicare

ML-09082

SECTION 15: CERTIFICATION STATEMENT (Continued)

A. ADDITIONAL REQUIREMENTS FOR MEDICARE ENROLLMENT

These are additional requirements that the supplier must meet and maintain in order to bill the Medicare program. Read these requirements carefully. By signing, the supplier is attesting to having read the requirements and understanding them.

By his/her signature(s), the authorized official(s) named below and the delegated official(s) named in Section 16 agree to adhere to the following requirements stated in this Certification Statement:

1. I authorize the Medicare contractor to verify the information contained herein. I agree to notify the Medicare contractor of any future changes to the information contained in this application in accordance with the timeframes established in 42 C.F.R. § 424.516. I understand that any change in the business structure of this supplier may require the submission of a new application.

2. I have read and understand the Penalties for Falsifying Information, as printed in this application. I understand that any deliberate omission, misrepresentation, or falsification of any information contained in this application or contained in any communication supplying information to Medicare, or any deliberate alteration of any text on this application form, may be punished by criminal, civil, or administrative penalties including, but not limited to, the denial or revocation of Medicare billing privileges, and/or the imposition of fines, civil damages, and/or imprisonment.

3. I agree to abide by the Medicare laws, regulations and program instructions that apply to this supplier. The Medicare laws, regulations, and program instructions are available through the Medicare contractor. I understand that payment of a claim by Medicare is conditioned upon the claim and the underlying transaction complying with such laws, regulations, and program instructions (including, but not limited to, the Federal anti-kickback statute and the Stark law), and on the supplier's compliance with all applicable conditions of participation in Medicare.

4. Neither this supplier, nor any five percent or greater owner, partner, officer, director, managing employee, authorized official, or delegated official thereof is currently sanctioned, suspended, debarred, or excluded by the Medicare or State Health Care Program, e.g., Medicaid program, or any other Federal program, or is otherwise prohibited from supplying services to Medicare or other Federal program beneficiaries.

5. I agree that any existing or future overpayment made to the supplier by the Medicare program may be recouped by Medicare through the withholding of future payments.

6. I will not knowingly present or cause to be presented a false or fraudulent claim for payment by Medicare, and I will not submit claims with deliberate ignorance or reckless disregard of their truth or falsity.

7. I authorize any national accrediting body whose standards are recognized by the Secretary as meeting the Medicare program participation requirements, to release to any authorized representative, employee, or agent of the Centers for Medicare & Medicaid Services (CMS) a copy of my most recent accreditation survey, together with any information related to the survey that CMS may require (including corrective action plans).

ML-09083

SECTION 15: CERTIFICATION STATEMENT (Continued)

B. 1ST AUTHORIZED OFFICIAL SIGNATURE

I have read the contents of this application. My signature legally and financially binds this supplier to the laws, regulations, and program instructions of the Medicare program. By my signature, I certify that the information contained herein is true, correct, and complete and I authorize the Medicare fee-for-service contractor to verify this information. If I become aware that any information in this application is not true, correct, or complete, I agree to notify the Medicare fee-for-service contractor of this fact immediately.

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE (Revalidation)	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)	01/28/2010		

Authorized Official's Information and Signature

First Name	Middle Initial	Last Name	Suffix (e.g., Jr., Sr.)
Robert	I.	Kendall	M.D.

Telephone Number	Title/Position
305-492-0850	President
Authorized Official Signature (First, Middle, Last Name, Jr., Sr., M.D., D.O., etc.)	**Date Signed** (mm/dd/yyyy)
[signature] MD	01/28/2010

(blue ink preferred)

C. 2ND AUTHORIZED OFFICIAL SIGNATURE

I have read the contents of this application. My signature legally and financially binds this supplier to the laws, regulations, and program instructions of the Medicare program. By my signature, I certify that the information contained herein is true, correct, and complete and I authorize the Medicare fee-for-service contractor to verify this information. If I become aware that any information in this application is not true, correct, or complete, I agree to notify the Medicare fee-for-service contractor of this fact immediately.

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

Authorized Official's Information and Signature

First Name	Middle Initial	Last Name	Suffix (e.g., Jr., Sr.)

Telephone Number	Title/Position
Authorized Official Signature (First, Middle, Last Name, Jr., Sr., M.D., D.O., etc.)	Date Signed (mm/dd/yyyy)

All signatures must be original and signed in ink (blue ink preferred). Applications with signatures deemed not original will not be processed. Stamped, faxed or copied signatures will not be accepted.

ML-09084

SECTION 16: DELEGATED OFFICIAL (OPTIONAL)

- You are not required to have a delegated official. However, if no delegated official is assigned, the authorized official(s) will be the only person(s) who can make changes and/or updates to the supplier's status in the Medicare program.
- The signature of a delegated official shall have the same force and effect as that of an authorized official, and shall legally and financially bind the supplier to the laws, regulations, and program instructions of the Medicare program. By his or her signature, the delegated official certifies that he or she has read the Certification Statement in Section 15 and agrees to adhere to all of the stated requirements. A delegated official also certifies that he/she meets the definition of a delegated official. When making changes and/or updates to the supplier's enrollment information maintained by the Medicare program, a delegated official certifies that the information provided is true, correct, and complete.
- Delegated officials being deleted do not have to sign or date this application.
- Independent contractors are not considered "employed" by the supplier, and therefore cannot be delegated officials.
- The signature(s) of an authorized official in Section 16 constitutes a legal delegation of authority to all delegated official(s) assigned in Section 16.
- If there are more than two individuals, copy and complete this section for each individual.

A. 1ST DELEGATED OFFICIAL SIGNATURE

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

Delegated Official First Name	Middle Initial	Last Name	Suffix *(e.g., Jr., Sr.)*
		N/A	

Delegated Official Signature *(First, Middle, Last Name, Jr., Sr., M.D., D.O., etc.)*	Date Signed *(mm/dd/yyyy)*

☐ Check here if Delegated Official is a W-2 Employee	Telephone Number

Authorized Official's Signature Assigning this Delegation *(First, Middle, Last Name, Jr., Sr., M.D., D.O., etc.)*	Date Signed *(mm/dd/yyyy)*

(blue ink preferred)

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SECTION 16: DELEGATED OFFICIAL (OPTIONAL)

B. 2ND DELEGATED OFFICIAL SIGNATURE

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

Delegated Official First Name	Middle Initial	Last Name	Suffix *(e.g., Jr., Sr.)*
		N/A	

Delegated Official Signature *(First, Middle, Last Name, Jr., Sr., M.D., D.O., etc.)*	Date Signed *(mm/dd/yyyy)*

☐ Check here if Delegated Official is a W-2 Employee	Telephone Number

Authorized Official's Signature Assigning this Delegation *(First, Middle, Last Name, Jr., Sr., M.D., D.O., etc.)*	Date Signed *(mm/dd/yyyy)*

All signatures must be original and signed in ink (blue ink preferred). Applications with signatures deemed not original will not be processed. Stamped, faxed or copied signatures will not be accepted.

ML-09086

SECTION 17: SUPPORTING DOCUMENTS

This section lists the documents that, if applicable, must be submitted with this enrollment application. If you are newly enrolling, or are reactivating or revalidating your enrollment, you must provide all applicable documents. For changes, only submit documents that are applicable to that change.

The fee-for-service contractor may request, at any time during the enrollment process, documentation to support or validate information reported on the application.

MANDATORY FOR ALL PROVIDER/SUPPLIER TYPES

☒ Completed Form CMS-588, for Electronic Funds Transfer Authorization Agreement. Note: If a supplier already receives payments electronically and is not making a change to its banking information, the CMS-588 is not required.

MANDATORY FOR SELECTED PROVIDER/SUPPLIER TYPES

☐ Copy(s) of all documentation verifying IDTF Supervisory Physician(s) proficiency and/or State licenses or certification for IDTF non-physician personnel.

MANDATORY, IF APPLICABLE

☐ Statement in writing from the bank. If Medicare payment due a supplier of services is being sent to a bank (or similar financial institution) with whom the supplier has a lending relationship (that is, any type of loan), then the supplier must provide a statement in writing from the bank (which must be in the loan agreement) that the bank has agreed to waive its right of offset for Medicare receivables.

☐ Copy(s) of all final adverse action documentation (e.g., notifications, resolutions, and reinstatement letters).

☐ Completed Form(s) CMS 855R, Reassignment of Medicare Benefits.

☐ Completed Form CMS-460, Medicare Participating Physician or Supplier Agreement.

☐ Copy of an attestation for government entities and tribal organizations.

☐ Copy of FAA 135 certificate (air ambulance suppliers).

☐ Copy(s) of comprehensive liability insurance policy (IDTFs only).

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0685. The time required to complete this information collection is estimated to 6 hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Reports Clearance Officer, Baltimore, Maryland 21244-1850.

DO NOT MAIL APPLICATIONS TO THIS ADDRESS. Mailing your application to this address will significantly delay application processing.

ATTACHMENT 1: AMBULANCE SERVICE SUPPLIERS

All ambulance service suppliers enrolling in the Medicare program must complete this attachment.

A. GEOGRAPHIC AREA

This section is to be completed with information about the geographic area in which this company provides ambulance services. If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

Provide the city/town, State, and ZIP code for all locations where this ambulance company renders services.

NOTE: If the ambulance company has vehicles garaged within a different Medicare contractor's jurisdiction, a separate CMS-855B enrollment application must be submitted to that fee-for-service contractor.

1. INITIAL REPORTING AND/OR ADDITIONS

If services are provided in selected cities/towns, provide the locations below. List ZIP codes only if they are not within the entire city/town.

City/Town	State	ZIP Code
	N/A	

2. DELETIONS

If services are no longer provided in selected cities/towns, provide the locations below. List ZIP codes only if they are not within the entire city/town.

City/Town	State	ZIP Code

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ATTACHMENT 1: AMBULANCE SERVICE SUPPLIERS (Continued)

B. STATE LICENSE INFORMATION

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

Crew members must complete continuing education requirements in accordance with State and local licensing laws. Evidence of re-certification must be retained with the employer in case it is required by the Medicare fee-for-service contractor.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

Is this ambulance company licensed in the State where services are rendered and billed for? ☐ YES ☐ NO

If **NO**, explain why:

N/A

If **YES**, provide the license information for the State where this ambulance service supplier will be rendering services and billing Medicare. Attach a copy of the current State license.

License Number	Issuing State (if applicable)	Issuing City/Town *(if applicable)*

Effective Date *(mm/dd/yyyy)*	Expiration Date *(mm/dd/yyyy)*

C. PARAMEDIC INTERCEPT SERVICES INFORMATION

Paramedic Intercept Services involve an arrangement between a Basic Life Support (BLS) ambulance company and an Advanced Life Support (ALS) ambulance company whereby the latter provides the ALS services and the BLS ambulance company provides the transportation component. If such an arrangement exists between the enrolling ambulance company and another ambulance company, the enrolling ambulance company must attach a copy of the signed contract. For more information, see 42 C.F.R. 410.40.

If reporting a change to information about a previously reported agreement/contract, check "Change" and provide the effective date of the change.

☐ Change ☐ Effective Date:_____

Does this ambulance company currently participate in a paramedic intercept services arrangement? ☐ YES ☐ NO

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ATTACHMENT 1: AMBULANCE SERVICE SUPPLIERS (Continued)

D. VEHICLE INFORMATION

Complete this section with information about the vehicles used by this ambulance company and the services they provide. If there is more than one vehicle, copy and complete this section as needed. Attach a copy of each vehicle registration.

To qualify as an air ambulance supplier, the following is required:

- A written statement, signed by the President, Chief Executive Officer or Chief Operating Officer of the airport from where the aircraft is hangared that gives the name and address of the facility, and
- Proof that the enrolling ambulance company, or the company leasing the air ambulance vehicle to the enrolling ambulance company, possesses a valid charter flight license (FAA 135 Certificate) for the aircraft being used as an air ambulance. If the enrolling ambulance company owns the aircraft, the owner's name on the FAA 135 Certificate must be the same as the enrolling ambulance company's name (or the ambulance company owner as reported in Sections 5 or 6) in this application. If the enrolling ambulance company leases the aircraft from another company, a copy of the lease agreement must accompany this enrollment application.

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

Type (automobile, aircraft, boat, etc.)	Vehicle Identification Number

Make (e.g., Ford)	Model (e.g., 350T)	Year (yyyy)

Does this vehicle provide:

Advanced life support (Level 1)	☐ YES	☐ NO	Specialty care transport	☐ YES	☐ NO
Advanced life support (Level 2)	☐ YES	☐ NO	Land ambulance	☐ YES	☐ NO
Basic life support	☐ YES	☐ NO	Air ambulance–fixed wing	☐ YES	☐ NO
Emergency runs	☐ YES	☐ NO	Air ambulance–rotary wing	☐ YES	☐ NO
Non-emergency runs	☐ YES	☐ NO	Marine ambulance	☐ YES	☐ NO

ML-09090

ATTACHMENT 2: INDEPENDENT DIAGNOSTIC TESTING FACILITIES

INDEPENDENT DIAGNOSTIC TESTING FACILITY (IDTF) PERFORMANCE STANDARDS

Below is a list of the performance standards that an IDTF must meet in order to obtain or maintain their Medicare billing privileges. These standards, in their entirety, can be found in 42 C.F.R section 410.33(g).

1. Operate its business in compliance with all applicable Federal and State licensure and regulatory requirements for the health and safety of patients.

2. Provides complete and accurate information on its enrollment application. Changes in ownership, changes of location, changes in general supervision, and adverse legal actions must be reported to the Medicare fee-for-service contractor on the Medicare enrollment application within 30 calendar days of the change. All other changes to the enrollment application must be reported within 90 calendar days.

3. Maintain a physical facility on an appropriate site. For the purposes of this standard, a post office box, commercial mail box, hotel or motel is not considered an appropriate site.
   (i) The physical facility, including mobile units, must contain space for equipment appropriate to the services designated on the enrollment application, facilities for hand washing, adequate patient privacy accommodations, and the storage of both business records and current medical records within the office setting of the IDTF, or IDTF home office, not within the actual mobile unit.
   (ii) IDTF suppliers that provide services remotely and do not see beneficiaries at their practice location are exempt from providing hand washing and adequate patient privacy accommodations.

4. Have all applicable diagnostic testing equipment available at the physical site excluding portable diagnostic testing equipment. A catalog of portable diagnostic equipment, including diagnostic testing equipment serial numbers, must be maintained at the physical site. In addition, portable diagnostic testing equipment must be available for inspection within two business days of a CMS inspection request. The IDTF must maintain a current inventory of the diagnostic testing equipment, including serial and registration numbers, provide this information to the designated fee-for-service contractor upon request, and notify the contractor of any changes in equipment within 90 days.

5. Maintain a primary business phone under the name of the designated business. The primary business phone must be located at the designated site of the business, or within the home office of the mobile IDTF units. The telephone number or toll free numbers must be available in a local directory and through directory assistance.

6. Have a comprehensive liability insurance policy of at least $300,000 per location that covers both the place of business and all customers and employees of the IDTF. The policy must be carried by a non-relative owned company. Failure to maintain required insurance at all times will result in revocation of the IDTF's billing privileges retroactive to the date the insurance lapsed. IDTF suppliers are responsible for providing the contact information for the issuing insurance agent and the underwriter. In addition, the IDTF must:
   (i) Ensure that the insurance policy must remain in force at all times and provide coverage of at least $300,000 per incident; and
   (ii) Notify the CMS designated contractor in writing of any policy changes or cancellations.

7. Agree not to directly solicit patients, which include, but is not limited to, a prohibition on telephone, computer, or in-person contacts. The IDTF must accept only those patients referred for diagnostic testing by an attending physician, who is furnishing a consultation or treating a beneficiary for a specific medical problem and who uses the results in the management of the beneficiary's specific medical problem. Nonphysician practitioners may order tests as set forth in §410.32(a)(3).

ML-09091

ATTACHMENT 2: INDEPENDENT DIAGNOSTIC TESTING FACILITIES (Continued)

8. Answer, document, and maintain documentation of a beneficiary's written clinical complaint at the physical site of the IDTF (For mobile IDTFs, this documentation would be stored at their home office.) This includes, but is not limited to, the following:
   (i) The name, address, telephone number, and health insurance claim number of the beneficiary.
   (ii) The date the complaint was received; the name of the person receiving the complaint; and a summary of actions taken to resolve the complaint.
   (iii) If an investigation was not conducted, the name of the person making the decision and the reason for the decision.

9. Openly post these standards for review by patients and the public.

10. Disclose to the government any person having ownership, financial, or control interest or any other legal interest in the supplier at the time of enrollment or within 30 days of a change.

11. Have its testing equipment calibrated and maintained per equipment instructions and in compliance with applicable manufacturers suggested maintenance and calibration standards.

12. Have technical staff on duty with the appropriate credentials to perform tests. The IDTF must be able to produce the applicable Federal or State licenses or certifications of the individuals performing these services.

13. Have proper medical record storage and be able to retrieve medical records upon request from CMS or its fee-for-service contractor within 2 business days.

14. Permit CMS, including its agents, or its designated fee-for-service contractors, to conduct unannounced, on-site inspections to confirm the IDTF's compliance with these standards. The IDTF must be accessible during regular business hours to CMS and beneficiaries and must maintain a visible sign posting the normal business hours of the IDTF.

15. With the exception of hospital-based and mobile IDTFs, a fixed base IDTF does not include the following:
   (i) Sharing a practice location with another Medicare-enrolled individual or organization.
   (ii) Leasing or subleasing its operations or its practice location to another Medicare enrolled individual or organization.
   (iii) Sharing diagnostic testing equipment using in the initial diagnostic test with another Medicare-enrolled individual or organization.

16. Enrolls in Medicare for any diagnostic testing services that it furnishes to a Medicare beneficiary, regardless of whether the service is furnished in a mobile or fixed base location.

17. Bills for all mobile diagnostic services that are furnished to a Medicare beneficiary, unless the mobile diagnostic service is part of a service provided under arrangement as described in section 1861(w)(1) of the Act.

ML-09092

ATTACHMENT 2: INDEPENDENT DIAGNOSTIC TESTING FACILITIES (Continued)

INSTRUCTIONS

If you perform diagnostic tests, other than clinical laboratory or pathology tests, and are required to enroll as an IDTF, you **must** complete this attachment. CMS requires the information in this attachment to determine whether the enrolling supplier meets all IDTF standards including, but not limited to, those listed on page 38 of this application. Not all suppliers that perform diagnostic tests are required to enroll as an IDTF

DIAGNOSTIC RADIOLOGY

Many diagnostic tests are radiological procedures that require the professional services of a radiologist. A radiologist's practice is generally different from those of other physicians because radiologists usually do not bill E&M codes or treat a patient's medical condition on an ongoing basis. A radiologist or group practice of radiologists is not necessarily required to enroll as an IDTF. If enrolling as a diagnostic radiology group practice or clinic and billing for the technical component of diagnostic radiological tests without enrolling as an IDTF (if the entity is a free standing diagnostic facility), it should contact the carrier to determine that it does not need to enroll as an IDTF.

A mobile IDTF that provides X-ray services is not classified as a portable X-ray supplier.

Regulations governing IDTFs can be found at 42 C.F.R. 410.33.

CPT-4 and HCPCS Codes—Report all CPT-4 and HCPCS codes for which this IDTF will bill Medicare. Include the following:

- Provide the CPT-4 or HCPCS codes for which this IDTF intends to bill Medicare,
- The name and type of equipment used to perform the reported procedure, and
- The model number of the reported equipment.

The IDTF should report all Current Procedural Terminology, Version 4 (CPT-4) codes, Healthcare Common Procedural Coding System codes (HCPCS), and types of equipment (including the model number), for which it will perform tests, supervise, interpret, and/or bill. All codes reported must be for diagnostic tests that an IDTF is allowed to perform. Diagnostic tests that are clearly surgical in nature, which must be performed in a hospital or ambulatory surgical center, should not be reported.

Consistent with IDTF supplier standard 6 on page 38 of this application, all IDTFs enrolling in Medicare must have a comprehensive liability insurance policy of at least $300,000 per location, that covers both the place of business and all customers and employees of the IDTF. The policy must be carried by a non-relative owned company. Failure to maintain the required insurance at all times will result in revocation of the Medicare supplier billing number, retroactive to the date the insurance lapsed. Malpractice insurance policies do not demonstrate compliance with this requirement.

All IDTFs must submit a complete copy of the aforementioned liability insurance policy with this application.

ML-09093

ATTACHMENT 2: INDEPENDENT DIAGNOSTIC TESTING FACILITIES (Continued)

A. STANDARDS QUALIFICATIONS

Provide the date this Independent Diagnostic Testing Facility met all current CMS standards (mm/dd/yyyy): _____

B. CPT-4 AND HCPCS CODES

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

All codes reported here must be for diagnostic tests that an IDTF is allowed to perform. Diagnostic tests that are clearly surgical in nature, which must be performed in a hospital or ambulatory surgical center, should not be reported. Clinical laboratory and pathology codes should not be reported. This page may be copied for additional codes or equipment.

	CPT–4 or HCPCS Code	Equipment	Model Number (Required)
1.			
2.			
3.			
4.		NA	
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			

ML-09094

ATTACHMENT 2: INDEPENDENT DIAGNOSTIC TESTING FACILITIES (Continued)

C. INTERPRETING PHYSICIAN INFORMATION

CHECK HERE ☐ if this section does not apply because the interpreting physician will bill separate from the IDTF.

All physicians whose interpretations will be billed by this IDTF with the technical component (TC) of the test (i.e., global billing) must be listed in this section. If there are more than three physicians, copy and complete this section as needed. All interpreting physicians must be currently enrolled in the Medicare program.

If you are billing for interpretations as an individual reassigning benefits, the interpreting physician must complete the Reassignment of Benefits Form (CMS 855R). Note: Both the IDTF and individual physician must be enrolled with the fee-for-service contractor where the IDTF is located.

If you are billing for purchased interpretations, all requirements for purchased interpretations must be met.

When a mobile unit of the IDTF performs a technical component of a diagnostic test and the interpretive physician is the same physician who ordered the test, the IDTF cannot bill for the interpretation. Therefore, these interpreting physicians should not be reported since the interpretive physician must submit his/her own claims for these tests.

1ST INTERPRETING PHYSICIAN INFORMATION

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

First Name	Middle Initial	Last Name	Suffix *(e.g., Jr., Sr.)*

Social Security Number *(Required)*	Date of Birth *(mm/dd/yyyy) (Required)*

Medicare Identification Number *(if issued)*	NPI
	NA

2ND INTERPRETING PHYSICIAN INFORMATION

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

First Name	Middle Initial	Last Name	Suffix *(e.g., Jr., Sr.)*

Social Security Number *(Required)*	Date of Birth *(mm/dd/yyyy) (Required)*

Medicare Identification Number *(if issued)*	NPI

ML-09095

ATTACHMENT 2: INDEPENDENT DIAGNOSTIC TESTING FACILITIES (Continued)

3RD INTERPRETING PHYSICIAN INFORMATION

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

First Name	Middle Initial	Last Name	Suffix *(e.g., Jr., Sr.)*

Social Security Number *(Required)*	Date of Birth *(mm/dd/yyyy) (Required)*

Medicare Identification Number *(if issued)*	NPI

D. PERSONNEL (TECHNICIANS) WHO PERFORM TESTS

Complete this section with information about all non-physician personnel who perform tests for this IDTF. Notarized or certified true copies of the State license or certificate should be attached.

1ST PERSONNEL (TECHNICIAN) INFORMATION

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	N/A ☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

First Name	Middle Initial	Last Name	Suffix *(e.g., Jr., Sr.)*

Social Security Number *(Required)*	Date of Birth *(mm/dd/yyyy) (Required)*

Is this technician State licensed or State certified? *(see instructions for clarification)* ☐ YES ☐ NO

License/Certification Number *(if applicable)*	License/Certification Issue Date *(mm/dd/yyyy) (if applicable)*

Is this technician certified by a national credentialing organization? ☐ YES ☐ NO

Name of credentialing organization *(if applicable)*	Type of Credentials *(if applicable)*

Is this technician employed by a hospital? ☐ YES ☐ NO
If **YES**, provide the name of the hospital here: _____

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ATTACHMENT 2: INDEPENDENT DIAGNOSTIC TESTING FACILITIES (Continued)

2ND PERSONNEL (TECHNICIAN) INFORMATION

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

First Name	Middle Initial	Last Name	Suffix *(e.g., Jr., Sr.)*

Social Security Number *(Required)*	Date of Birth *(mm/dd/yyyy) (Required)*

Is this technician State licensed or State certified? *(see instructions for clarification)* ☐ YES ☐ NO

License/Certification Number *(if applicable)*	License/Certification Issue Date *(mm/dd/yyyy) (if applicable)*

Is this technician certified by a national credentialing organization? ☐ YES ☐ NO

Name of credentialing organization *(if applicable)*	Type of Credentials *(if applicable)*

Is this technician employed by a hospital? ☐ YES ☐ NO
If **YES**, provide the name of the hospital here: _____

E. SUPERVISING PHYSICIANS

Complete this section with identifying information about the physician(s) who supervise the operation of the IDTF and who provides the personal, direct, or general supervision per 42 C.F.R. 410.32(b)(3). The supervising physician must also attest to his/her supervising responsibilities for the enrolling IDTF.

Information concerning the type of supervision (personal, direct, or general) required for performance of specific IDTF tests can be obtained from your Medicare fee-for-service contractor. All IDTFs must report at least one supervisory physician, and at least one supervising physician must perform the supervision requirements stated in 42 C.F.R. 410.32(b)(3). All supervisory physician(s) must be currently enrolled in Medicare.

The type of supervision being performed by each physician who signs the attestation on page 44 of this application should be listed in this section.

Definitions of the types of supervision are as follows:

Personal Supervision means a physician must be in attendance in the room during the performance of the procedure.

Direct Supervision means the physician must be present in the office suite and immediately available to provide assistance and direction throughout the performance of the procedure. It does not mean that the physician must be present in the room when the procedure is performed.

General Supervision means the procedure is provided under the physician's overall direction and control, but the physician's presence is not required during the performance of the procedure. General supervision also includes the responsibility that the non-physician personnel who perform the tests are qualified and properly trained and that the equipment is operated properly, maintained, calibrated and that necessary supplies are available.

ML-09097

ATTACHMENT 2: INDEPENDENT DIAGNOSTIC TESTING FACILITIES (Continued)

E. SUPERVISING PHYSICIANS (Continued)

If you are changing, adding, or deleting information, check the applicable box, furnish the effective date, and complete the appropriate fields in this section.

CHECK ONE	☐ CHANGE	☐ ADD	☐ DELETE
DATE (mm/dd/yyyy)			

First Name	Middle Initial	Last Name	Suffix *(e.g., Jr., Sr.)*

Social Security Number *(Required)*	Date of Birth *(mm/dd/yyyy) (Required)*

Medicare Identification Number *(if issued)*	NPI

Telephone Number	Fax Number *(if applicable)*	E-mail Address *(if applicable)*

TYPE OF SUPERVISION PROVIDED

Check the appropriate box below indicating the type of supervision provided by the physician reported above for the tests performed by the IDTF in accordance with 42 C.F.R. 410.32 (b)(3) (See instructions for definitions).

N/A

☐ Personal Supervision ☐ Direct Supervision ☐ General Supervision

For each physician performing General Supervision, at least one of the three functions listed here must be checked. However, to meet the General Supervision requirement, in accordance with 42 C.F.R. 410.33(b), the enrolling IDTF must have at least one supervisory physician for each of the three functions. For example, two physicians may be responsible for function 1, a third physician may be responsible for function 2, and a fourth physician may be responsible for function 3. All four supervisory physicians must complete and sign the supervisory physician section of this application. Each physician should only check the function(s) he/she actually performs.

☐ Assumes responsibility for the overall direction and control of the quality of testing performed.

☐ Assumes responsibility for assuring that the non-physician personnel who actually perform the diagnostic procedures are properly trained and meet required qualifications.

☐ Assumes responsibility for the proper maintenance and calibration of the equipment and supplies necessary to perform the diagnostic procedures.

OTHER SUPERVISION SITES

Does this supervising physician provide supervision at any other IDTF? ☐ YES ☐ NO

If yes, list all other IDTFs for which this physician provides supervision. For more than five, copy this sheet.

	Name of Facility	Address	Tax Identification Number	Level of Supervision
1.				
2.				
3.				
4.				
5.				

ML-09098

ATTACHMENT 2: INDEPENDENT DIAGNOSTIC TESTING FACILITIES (Continued)

E. SUPERVISING PHYSICIANS (Continued)

ATTESTATION STATEMENT FOR SUPERVISING PHYSICIANS

All Supervising Physician(s) rendering supervisory services for this IDTF must sign and date this section. All signatures must be original.

1. I hereby acknowledge that I have agreed to provide (IDTF Name)_____ with the Supervisory Physician services checked above for all CPT-4 and HCPCS codes reported in this Attachment. (See number 2 below if all reported CPT-4 and HCPCS codes do not apply). I also hereby certify that I have the required proficiency in the performance and interpretation of each type of diagnostic procedure, as reported by CPT-4 or HCPCS code in this Attachment (except for those CPT-4 or HCPCS codes identified in number 2 below). I have read and understand the Penalties for Falsifying Information on this Enrollment Application, as stated in Section 14 of this application. I am aware that falsifying information may result in fines and/or imprisonment. If I undertake supervisory responsibility at any additional IDTFs, I understand that it is my responsibility to notify this IDTF at that time.

2. I am not acting as a Supervising Physician for the following CPT-4 and/or HCPCS codes reported in this Attachment.

N/A

CPT–4 or HCPCS Code	CPT–4 or HCPCS Code	CPT–4 or HCPCS Code

3. Signature of Supervising Physician *(First, Middle, Last, Jr., Sr., M.D., D.O., etc.)* | Date *(mm/dd/yyyy)*

All signatures must be original and signed and dated in ink (blue ink preferred).
Applications with signatures deemed not original will not be processed.
Stamped, faxed or copied signatures will not be accepted.

ML-09099

MEDICARE SUPPLIER ENROLLMENT APPLICATION
PRIVACY ACT STATEMENT

The Centers for Medicare and Medicaid Services (CMS) is authorized to collect the information requested on this form by sections 1124(a)(1), 1124A(a)(3), 1128, 1814, 1815, 1833(e), and 1842(r) of the Social Security Act [42 U.S.C. §§ 1320a-3(a)(1), 1320a-7, 1395f, 1395g, 1395(l)(e), and 1395u(r)] and section 31001(1) of the Debt Collection Improvement Act [31 U.S.C. § 7701(c)].

The purpose of collecting this information is to determine or verify the eligibility of individuals and organizations to enroll in the Medicare program as suppliers of goods and services to Medicare beneficiaries and to assist in the administration of the Medicare program. This information will also be used to ensure that no payments will be made to providers who are excluded from participation in the Medicare program. All information on this form is required, with the exception of those sections marked as "optional" on the form. Without this information, the ability to make payments will be delayed or denied.

The information collected will be entered into the Provider Enrollment, Chain and Ownership System (PECOS), and system number 09-70-0525 titled Unique Physician/Practitioner Identification Number (UPIN) System (published in Vol. 61 of the Federal Register at page 20,528 (May 7, 1996)). The information in this application will be disclosed according to the routine uses described below.

Information from these systems may be disclosed under specific circumstances to:

1. CMS contractors to carry out Medicare functions, collating or analyzing data, or to detect fraud or abuse;
2. A congressional office from the record of an individual health care provider in response to an inquiry from the congressional office at the written request of that individual health care practitioner;
3. The Railroad Retirement Board to administer provisions of the Railroad Retirement or Social Security Acts;
4. Peer Review Organizations in connection with the review of claims, or in connection with studies or other review activities, conducted pursuant to Part B of Title XVIII of the Social Security Act;
5. To the Department of Justice or an adjudicative body when the agency, an agency employee, or the United States Government is a party to litigation and the use of the information is compatible with the purpose for which the agency collected the information;
6. To the Department of Justice for investigating and prosecuting violations of the Social Security Act, to which criminal penalties are attached;
7. To the American Medical Association (AMA), for the purpose of attempting to identify medical doctors when the Unique Physician Identification Number Registry is unable to establish identity after matching contractor submitted data to the data extract provided by the AMA;
8. An individual or organization for a research, evaluation, or epidemiological project related to the prevention of disease or disability, or to the restoration or maintenance of health;
9. Other Federal agencies that administer a Federal health care benefit program to enumerate/enroll providers of medical services or to detect fraud or abuse;
10. State Licensing Boards for review of unethical practices or non-professional conduct;
11. States for the purpose of administration of health care programs; and/or
12. Insurance companies, self insurers, health maintenance organizations, multiple employer trusts, and other health care groups providing health care claims processing, when a link to Medicare or Medicaid claims is established, and data are used solely to process supplier's health care claims.

The enrolling supplier should be aware that the Computer Matching and Privacy Protection Act of 1988 (P.L. 100-503) amended the Privacy Act, 5 U.S.C. § 552a, to permit the government to verify information through computer matching.

Protection of Proprietary Information

Privileged or confidential commercial or financial information collected in this form is protected from public disclosure by Federal law 5 U.S.C. § 552(b)(4) and Executive Order 12600.

Protection of Confidential Commercial and/or Sensitive Personal Information

If any information within this application (or attachments thereto) constitutes a trade secret or privileged or confidential information (as such terms are interpreted under the Freedom of Information Act and applicable case law), or is of a highly sensitive personal nature such that disclosure would constitute a clearly unwarranted invasion of the personal privacy of one or more persons, then such information will be protected from release by CMS under 5 U.S.C. §§ 552(b)(4) and/or (b)(6), respectively.

ML-09100

Medicare
Carriers Manual
Part 3 - Claims Process

Department of Health & Human Services (DHHS)
Centers for Medicare & Medicaid Services

Transmittal 1725 **Date: SEPTEMBER 27, 2001**

CHANGE REQUEST 1756

HEADER SECTION NUMBERS	PAGES TO INSERT	PAGES TO DELETE
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Table of Contents - Chapter V	5-2.1 - 5-2.2 (2 pp.)	5-2.1 - 5.2.2 (2 pp.)
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15021 –15022 (Cont.)	15-31 - 15-32.3 (5 pp.)	15-31 - 15-32 (2 pp.)
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15400 – 15501 (Cont.)	15-73 - 15-74.1 (3 pp.)	15-73 - 15-74 (2 pp.)
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15509.1 – 15511.1 (Cont.)	15-88.1 – 15-90 (6 pp.)	15-88.1 – 15-90 (6 pp.)
Appendix A	A1 - A2 (2 pp.)	A1 - A2 (2 pp.)

NEW/REVISED MATERIAL--EFFECTIVE DATE: July 1, 2001
IMPLEMENTATION DATE: September 27, 2001

Claims previously adjudicated are unaffected.

Section 2070 - 2070.1, Diagnostic X-Ray, Diagnostic Laboratory, and Other Diagnostic Tests, is revised to manualize Program Memorandum B-01-28 (released on April 19, 2001) regarding physician supervision of diagnostic tests, with the following corrections:

Physical therapists who do not possess the ABPTS (American Board of Physical Therapy Specialties) certification by July 1, 2001, may continue to furnish those diagnostic tests that require the certification if they have been furnishing such diagnostic tests prior to May 1, 2001.

The following codes are assigned the supervision levels set forth below:

76506 - 1	76519 - 1	76815 - 1
76511 - 2	76529 - 1	76825 - 1
76512 - 2	76800 - 1	76885 - 1
76513 - 2	76805 - 1	95070 - 2
76516 - 1	76810 - 1	95071 - 2

DISCLAIMER: The revision date and transmittal number only apply to the redlined material. All other material was previously published in the manual and is only being reprinted.

These instructions should be implemented within your current operating budget.

CMS-Pub. 14-3

Section 2070.5, Coverage of Independent Physiological Laboratory Services, is **deleted** due to obsolete policy.

Section 5217, Reasonable Charges Involving Exclusion of Refractive Services, is **deleted** due to obsolete policy.

Section 15006, Method for Computing Fee Schedule Amounts, reflects the conversion factor for year 2001, and the methods for computing payment amounts for 2001 through 2002.

Section 15021, Ordering Diagnostic Tests, is being added to clarify 42 CFR 410.32(a), which requires that all diagnostic tests be ordered by the treating practitioner.

Section 15039, Optometry Services, provides that refractions are a non-covered service.

Section 15044, Assistant at Surgery Services, is revised to clarify the services which may be billed for assistant at surgery services. Modifiers AK, AL, AN, AU, AV, and AW were discontinued December 31, 1998 and are deleted.

Section 15049, Ocular Photodynamic Therapy (OPT), is being added to reflect the use of CPT code 67221 to bill for this service.

Section 15050, Allergy Testing and Immunotherapy, clarifies Medicare policy regarding payment for doses of antigen.

Section 15360, Echocardiography Services (Codes 93303 - 93350, is revised to reflect the deletion of Q0188 effective 12/31/00 and replaced with A9700 effective 1/1/2001.

Section 15068M., Correct Coding Policy, is added to clarify when a component code is reported as services associated with services described by the comprehensive code, to report the former code represents a misuse in this code and should not be separately allowed.

Section 15068N., Use of Modifiers, to include eight new modifiers and a change in the -GB modifier to -59.

Section 15501, Evaluation and Management Services Codes - General (Codes 99201 - 99499), is revised to clarify when it is appropriate for specific non-physician practitioners to provide physician services, such as evaluation and management services. The revision also states that all provided services must be medically necessary for Medicare payment purposes.

Section 15501B., Selection of Level of Evaluation and Management Service, is revised to clarify that the physician or any non-physician practitioner with the ability to bill Medicare services must submit his/her bill to reflect the actual service or individual portion of a service performed.

Section 15502, Payment for Office/Outpatient Visits (Codes 99201 - 99215), is revised to clarify the definition of a new patient for selection of a visit code by inserting the term “face to face”.

Section 15506, Consultations Requested by Members of Same Group, is revised to clarify that non-physician practitioners may also perform consultations as well as requesting consultations when it is medically necessary and the service is within the scope of practice for the limited licensed practitioners in the State in which they practice.

Section 15510, Home Care and Domiciliary Care Visits (Codes 99321 - 99353), is clarified to identify the correct POS code when Part A SNF benefits apply.

Section 15511.1, Prolonged Services (Codes 99354 - 99355), is revised to include the Home Services visit codes to be used as companion codes for code 99354.

Appendix A, provides updated Geographic Practice Cost Indices.

CLARIFICATION--EFFECTIVE DATE: Not applicable
IMPLEMENTATION DATE: October 1, 2001

Section 15047, Postoperative Services Paid Under the Physician Fee Schedule, this instruction provides further clarification to payment policy for preoperative evaluations obtained outside of the global surgical period, and establishes a clear hierarchy for denying such services.

Services identified with ICD-9 CODE V72.81 through V72.84 are not considered routine services and may not be denied, by carriers, as routine services. However, these ICD-9 codes do not, in and of themselves, establish medical necessity, therefore claims containing these codes may be subject to medical necessity determinations as described in §15047H.

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4. Parasomnia.--Parasomnias are a group of conditions that represent undesirable or unpleasant occurrences during sleep. Behavior during these times can often lead to damage to the surroundings and injury to the patient or to others. Parasomnia may include conditions such as sleepwalking, sleep terrors, and REM sleep behavior disorders. In many of these cases, the nature of these conditions may be established by careful clinical evaluation. Suspected seizure disorders as possible cause of the parasomnia are appropriately evaluated by standard or prolonged sleep EEG studies. In cases where seizure disorders have been ruled out and in cases that present a history of repeated violent or injurious episodes during sleep, polysomnography may be useful in providing a diagnostic classification or prognosis. Use HCPCS procedure codes 95828 and/or 95822.

C. Polysomnography for Chronic Insomnia Is Not Covered.--Evidence at the present time is not convincing that polysomnography in a sleep disorder clinic for chronic insomnia provides definitive diagnostic data or that such information is useful in patient treatment or is associated with improved clinical outcome. The use of polysomnography for diagnosis of patients with chronic insomnia is not covered under Medicare because it is not reasonable and necessary under §1862(a)(1)(A) of the Act.

D. Coverage of Therapeutic Services.--Sleep disorder clinics may at times render therapeutic as well as diagnostic services. Therapeutic services may be covered in a hospital outpatient setting or in a freestanding facility provided they meet the pertinent requirements for the particular type of services and are reasonable and necessary for the patient, and are performed under the direct personal supervision of a physician.

2070. DIAGNOSTIC X-RAY, DIAGNOSTIC LABORATORY, AND OTHER DIAGNOSTIC TESTS

This section sets forth the levels of physician supervision required for furnishing the technical component of diagnostic tests for a Medicare beneficiary who is not a hospital inpatient or outpatient. Section 410.32(b) of the Code of Federal Regulations, as adopted in the Medicare physician fee schedule Final Rule of October 31, 1997, requires that "diagnostic tests covered under §1861(s)(3) of the Social Security Act (the Act) and payable under the physician fee schedule, with certain exceptions listed in the regulation, have to be performed under the supervision of an individual meeting the definition of a physician" (§1861(r) of the Act) to be considered reasonable and necessary and, therefore, covered under Medicare. The regulation defines these levels of physician supervision for diagnostic tests as follows:

General supervision--means the procedure is furnished under the physician's overall direction and control, but the physician's presence is not required during the performance of the procedure. Under general supervision, the training of the non-physician personnel who actually performs the diagnostic procedure and the maintenance of the necessary equipment and supplies are the continuing responsibility of the physician.

Direct supervision--in the office setting means the physician must be present in the office suite and immediately available to furnish assistance and direction throughout the performance of the procedure. It does not mean that the physician must be present in the room when the procedure is performed.

Personal supervision--means a physician must be in attendance in the room during the performance of the procedure.

One of the following numerical levels is assigned to each CPT or HCPCS code in the Medicare Physician Fee Schedule Database:

0 = Procedure is not a diagnostic test or procedure is a diagnostic test which is not subject to the physician supervision policy.

1 = Procedure must be performed under the general supervision of a physician.

2 = Procedure must be performed under the direct supervision of a physician.

3 = Procedure must be performed under the personal supervision of a physician.

4 =Physician supervision policy does not apply when procedure is furnished by a qualified, independent psychologist or a clinical psychologist; otherwise must be performed under the general supervision of a physician.

5 = Physician supervision policy does not apply when procedure is furnished by a qualified audiologist; otherwise must be performed under the general supervision of a physician.

6 = Procedure must be performed by a physician or by a physical therapist (PT) who is certified by the American Board of Physical Therapy Specialties (ABPTS) as a qualified electrophysiologic clinical specialist and is permitted to provide the procedure under State law.

66 = Procedure must be performed by a physician or by a PT with ABPTS certification and certification in this specific procedure.

77 = Procedure must be performed by a PT with ABPTS certification or by a PT without certification under direct supervision of a physician, or by a technician with certification under general supervision of a physician.

6a = Supervision standards for level 66 apply; in addition, the PT with ABPTS certification may supervise another PT but only the PT with ABPTS certification may bill.

7a = Supervision standards for level 77 apply; in addition, the PT with ABPTS certification may supervise another PT but only the PT with ABPTS certification may bill.

22 = Procedure may be performed by a technician with on-line real-time contact with physician.

21 = Procedure must be performed by a technician with certification under general supervision of a physician; otherwise must be performed under direct supervision of a physician.

Nurse practitioners, clinical nurse specialists, and physician assistants are not defined as physicians under §1861(r) of the Act. Therefore, they may not function as supervisory physicians under the diagnostic tests benefit (§1861(s)(3) of the Act). However, when performing diagnostic tests under their own statutory benefits (§181(s)(2)(K) of the Act), they do not need to comply with §2070 of the Medical Carriers Manual (the manual). Instead, they may perform diagnostic tests pursuant to State scope of practice laws and under the applicable State requirements for physician supervision or collaboration.

Because the diagnostic tests benefit set forth in §1861(s)(3) of the Act is separate and distinct from the incident to benefit set forth in §1861(s)(2) of the Act, diagnostic tests need not meet the incident to requirements of §2050 of the manual. Diagnostic tests may be furnished under situations that meet the incident to requirements. However, the carriers must not scrutinize claims for diagnostic tests utilizing the incident to requirements.

C. Scope of Portable X-Ray Benefit.--In order to avoid payment for services which are inadequate or hazardous to the patient, the scope of the covered portable x-ray benefit is defined as:

- o Skeletal films involving arms and legs, pelvis, vertebral column, and skull;
- o Chest films which do not involve the use of contrast media (except routine screening procedures and tests in connection with routine physical examinations); and
- o Abdominal films which do not involve the use of contrast media.

D. Exclusions From Coverage as Portable X-Ray Services.--Procedures and examinations which are not covered under the portable x-ray provision include the following:

- o Procedures involving fluoroscopy;
- o Procedures involving the use of contrast media;
- o procedures requiring the administration of a substance to the patient or injection of a substance into the patient and/or special manipulation of the patient;
- o Procedures which require special medical skill or knowledge possessed by a doctor of medicine or doctor of osteopathy or which require that medical judgment be exercised;
- o Procedures requiring special technical competency and/or special equipment or materials;
- o Routine screening procedures; and
- o Procedures which are not of a diagnostic nature.

E. Reimbursement Procedure.--

1. Name of Ordering Physician.--Assure that portable x-ray tests have been provided on the written order of a physician. Accordingly, if a bill does not include the name of the physician who ordered the service, that information must be obtained before payment may be made.

2. Reason Chest X-Ray Ordered.--Because all routine screening procedures and tests in connection with routine physical examinations are excluded from coverage under Medicare, all bills for portable x-ray services involving the chest contain, in addition to the name of the physician who ordered the service, the reason an x-ray test was required. If this information is not shown, it is obtained from either the supplier or the physician. If the test was for an excluded routine service, no payment may be made.

See also §§4110 ff. for additional instructions on reviewing bills involving portable -ray.

F. Electrocardiograms.--The taking of an electrocardiogram tracing by an approved supplier of portable x-ray services may be covered as an "other diagnostic test." The health and safety standards referred to in §2070.4B are thus also applicable to such diagnostic EKG services, e.g., the technician must meet the personnel qualification requirements in the Conditions for Coverage of Portable x-ray Services. (See §50-15 (Electrocardiographic Services) in the Coverage Issues Manual.)

2075. X-RAY, RADIUM, AND RADIOACTIVE ISOTOPE THERAPY

These services also include materials and services of technicians.

X-ray, radium, and radioactive isotope therapy furnished in a nonprovider facility require direct personal supervision of a physician. The physician need not be in the same room, but must be in the area and immediately available to provide assistance and direction throughout the time the procedure is being performed. This level of physician involvement does not represent a physician's service and cannot be billed as a Part B service. The physician would have to furnish a reasonable and necessary professional service as defined in §§2020A, 8304.1 and 8314.1 in order for the service to be covered.

However, effective for radiation therapy services furnished on or after April 1, 1989, radiologists' weekly treatment management services are payable as set forth in §5262.K.

A separate charge for the services of a physicist is not recognized unless such services are covered under the "incident to" provision (§2050ff) or the services are included as part of a technical component service billed by a freestanding radiation therapy center. The incident to provision may also be extended to include all necessary and appropriate services supplied by a radiation physicist assisting a radiologist when the physicist is in the physician's employ and working under direct supervision. Accordingly, to make sure that the additional charge made by the radiologist for the physicist's service is reasonable, the carrier must, as is done for paraprofessionals, set up either a reasonable charge screen for the physician's services to include consideration of the additional charge or a screen just for the technical service component. However, for the services of a physicist furnished on or after April 1, 1989, see §5262K.

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l. The ambulance company makes a separate charge to all patients, both Medicare and non-Medicare, for unusual waiting time.

2. It is the general practice of ambulance companies in the locality to make an extra charge for unusual waiting time.

3. The claim is completely documented as to why the ambulance was required to wait and the exact time involved. The ambulance company should ordinarily obtain this documentation from the physician or hospital personnel responsible for admitting or discharging patients.

However, if this is not possible, the documentation may be a statement from the ambulance company based on a record containing all pertinent facts necessary to support the claim. The ambulance company could establish the necessary record by instructing its crews to ascertain from the physician or responsible hospital personnel the reason for the wait at the time it occurs. The reason could be entered on the ambulance log over the signature of the physician or other informant.

5215.2 Apportionment of Payment for Ambulance Services.--Partial payments for ambulance services determined in accordance with §2125(5) should be apportioned among the suppliers where (l) more than one supplier has furnished the covered ambulance service; and (2) one or more such suppliers has accepted an assignment of the Medicare benefit. In such cases, the shares allocable to the respective suppliers for their services should be paid to those suppliers which have accepted assignments and the balance of the partial payment (if any) should be paid to the beneficiary. Where there is no assignment no apportionment by the carrier is necessary, since all of the partial payment is made to the beneficiary.

Where apportioning a partial payment (i.e., 80% of the reasonable charge that can be allowed after the deductible has been met) is necessary, the carrier should use the ratios of (l) the full reasonable charges that would have been applicable to the covered services of each supplier, had full (rather than partial) payment been involved, to (2) the total of such reasonable charges. For example, where a partial payment of $l00 can be made for the covered services that three ambulance companies have rendered, and the full reasonable charges for each company's covered services would have been $150, $75, and $75 respectively; then the first ambulance company would be paid $50 (i.e., one half of the partial payment), and the two other companies would each be paid $25 (i.e., one quarter of the partial payment).

The use of the ratios outlined above may entail some claims processing complexities. For example, one (or more) of the ambulance companies involved in a partial payment situation may not be located in the service area of the carrier with claims processing jurisdiction (see §3100).

In such instances, it will be necessary for the carrier processing the claim to obtain customary and prevailing charge data, (with regional office assistance), from the carrier in whose service area the ambulance company is located.

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15000. SCHEDULE FOR PHYSICIANS' SERVICES

Pay for physicians' services furnished on or after January 1, 1992 on the basis of a fee schedule. The Medicare allowed charge for such physicians' services is the lower of the actual charge or the fee schedule amount. The Medicare payment is 80 percent of the allowed charge after the deductible is met.

15002. PHYSICIANS' SERVICES PAID UNDER FEE SCHEDULE

Use the fee schedule when paying for the following physicians' services, if those services were payable on a reasonable charge or fee schedule basis prior to January 1, 1992.

- Professional services (including attending physicians' services furnished in teaching settings) of doctors of medicine and osteopathy (including osteopathic practitioners), doctors of optometry, doctors of podiatry, doctors of dental surgery and dental medicine, and chiropractors;

- Supplies and services covered incident to physicians' services other than certain drugs covered as incident to services;

- Physical and occupational therapy furnished by physical therapists and occupational therapists in independent practices;

- Diagnostic tests other than clinical laboratory tests. See §5114 for payment for clinical diagnostic laboratory tests;

- Radiology services; and

- Monthly capitation payment (MCP) for physicians' services associated with the continuing medical management of end stage renal disease (ESRD) services.

Prior to January 1, 1992, do not use the fee schedule as the basis for payment for physicians' outpatient services for occupational and physical therapy services rendered by providers such as hospitals, SNFs, CORFs, HHAs, etc. The pre-January 1, 1992 payment method for these services was neither fee schedule nor reasonable charge. Therefore, the payment method (i.e., the reasonable costs for outpatient PT and OT rendered by providers) is not replaced by the fee schedule. Also, do not use the fee schedule to pay for direct medical and surgical services of teaching physicians in hospitals that have elected cost payment under §1861(b)(7) of the Act. Note also that the administration or injection of pneumococcal, influenza, or hepatitis B vaccines is not paid for under the physician fee schedule. Continue to pay for these injection services under section 5202.

When processing a claim, continue to determine if a service is reasonable and necessary to treat illness or injury. If a service is not reasonable and necessary to treat illness or injury for any reason (including lack of safety and efficacy because it is an experimental procedure, etc.), consider the service to be noncovered notwithstanding the presence of a payment amount for the service in the Medicare fee schedule. The presence of a payment amount in the Medicare physician fee schedule and the Medicare physician fee schedule data base (MPFSDB) does not imply that CMS has determined that the service may be covered by Medicare. The nature of the status indicator in the database does not control coverage except where the status is N for noncovered.

15004. ENTITIES/SUPPLIERS WHOSE PHYSICIANS' SERVICES ARE PAID FOR UNDER FEE SCHEDULE

As appropriate, pay for the above listed physicians' services under the fee schedule when they are billed by:

- A physician or physician group including optometrists, dentists, oral and maxillofacial surgeons, podiatrists, and chiropractors,

- A privately practicing physical therapist, including a speech-language pathologist (for outpatient physical therapy and speech-language services),

- A privately practicing occupational therapist (for outpatient occupational therapy services),

- A non-physician practitioner including a nurse practitioner, a physician assistant and a clinical nurse specialist beginning January 1, 1998, with respect to services these practitioners are authorized to furnish under state law.

- Another entity that furnishes outpatient physical therapy, occupational therapy, and speech-language pathology services: namely, a rehabilitation agency, a public health agency, a clinic, a skilled nursing facility, a home health agency (for beneficiaries who are not eligible for home health benefits because they are not home bound beneficiaries entitled to home health benefits), hospitals (when such services are provided to an outpatient or to a hospital inpatient who is entitled to benefits under Part A but who has exhausted benefits during a spell of illness, or who is not entitled to Part A benefits) and comprehensive outpatient rehabilitation facilities (CORFs). The fee schedule also applies to outpatient rehabilitation services furnished under an arrangement with any of the enumerated entities that are to be paid on the basis of the physician fee schedule.

- The supplier of the technical component of any radiology or diagnostic service, or

- An independent laboratory doing anatomic pathology services.

Also, pay for the above listed physicians' services under the fee schedule when they are billed by entities authorized to bill for physicians, suppliers, etc. under the reassignment rules. See §3060ff.

15006. METHOD FOR COMPUTING FEE SCHEDULE AMOUNT

A. Formula.--Compute the fully implemented resource-based Medicare fee schedule amount for a given service by using the following formula:

Fee Schedule Amount = [(RVUw x GPCIw) + (RVUpe x GPCIpe) + (RVUm x GPCIm)] x CF

For each fee schedule service, there are three relative values:

- A relative value for physician work (RVUw),
- A relative value for practice expense (RVUpe), and
- A relative value for malpractice (RVUm).

For each payment locality, there are three geographic practice cost indices (GPCIs):

- A GPCI for physician work (GPCIw),
- A GPCI for practice expense (GPCIpe), and
- A GPCI for malpractice (GPCIm).

Use the applicable national conversion factor (CF) in the computation of every fee schedule amount. The national CFs are:

2001	$38.2581	2000	$36.6137	1999	$34.7315	1998	$36.6873

1997	$40.9603(S) $33.8454(NS) $35.7671(PC)	1996	$40.7986(S) $34.6293(NS) $35.4173(PC)	1995	$39.447(S) $34.616(NS) $36.382(PC)	1994	$35.158(S) $32.905(NS) $33.718(PC)

1993	$31.962(S) $31.249(NS)	1992	$31.001

S= Surgical NS= Nonsurgical PC= Primary Care

For the years 1999 through 2002, payment attributable to practice expenses will transition from charge-based amounts to resource-based practice expense RVUs. The practice expense RVUs calculated by CMS (formerly HCFA) reflect the following transition formula:

1999 - 75 percent of charged-based RVUs and 25 percent of the resource-based RVUs.

2000 - 50 percent of the charge-base RVUs and 50 percent of the resource-based RVUs.

2001 - 25 percent of the charge-based RVUs and 75 percent of the resource-based RVUs.

2002 - 100 percent of the resource-based RVUs.

CMS has calculated separate facility and non-facility resource-based practice expense RVUs. In addition, some services were subject to a reduction in payment in facility settings under the charge-based system. For these services, the transitioned facility practice expense RVUs will reflect the reduced charge-based RVUs and the facility resource based RVUs. The transitioned non-facility RVUs will reflect the unreduced charge-based RVUs and the resource-based non-facility RVU. For all other services, the facility or non-facility transitioned RVUs will reflect the base RVUs and the respective facility or non-facility resource-based RVUs.

Example of Computation of Fee Schedule Amount

To compute the payment amount for biopsy of skin lesion (CPT code 11100) in Birmingham, Alabama in 1996, use the following RVUs for work, practice expense, and malpractice:

Work RVU (RVUw) = 0.81
Practice expense RVU (RVUpe) = 0.51
Malpractice RVU (RVUm) = 0.04

Next, use the GPCI values for work, practice expense, and malpractice for Birmingham:

Work GPCI (GPCIw) = 0.994
Practice expense GPCI (GPCIpe) = 0.912
Malpractice GPCI (GPCIm) = 0.927

Finally, using $40.7986 as the uniform national CF, place the values into the formula provided and compute:

Payment = (RVUw x GPCIw) + (RVUpe x GPCIpe) + (RVUm x GPCIm) x CF
Payment = (0.81 x 0.994) + (0.51 x 0.912) + (0.04 x .927) x 40.7986
Payment = (0.81) + (0.47) + (0.04) x 40.7986
Payment = (1.32) x 40.7986
Payment = $53.85 (Full Fee Schedule Payment)

Round fee schedule amounts to the nearest cent.

CMS is providing you the essential components of the fee schedule, including the calculation of the fee schedule payment amounts for each locality, via the Medicare Fee Schedule Data Base.

B. No CMS RVUs.--The only services for which CMS does not give you relatives values are:

- Those with local codes,
- Those with national codes where national relative values have not been established,
- Those requiring “By Report” payment or carrier pricing, and
- Those which are not included in the definition of physicians’ services.

For services with national codes but for which national relative values have not been provided, establish local relative values (to be multiplied, in your system, by the national CF), as appropriate, or establish a flat local payment amount, whichever you prefer.

The “By Report” services (with national codes or modifiers) include services with codes ending in 99, team surgery services, unusual services, reduced services, and radio nuclide codes A4641 and 79900. The status indicators of the Medicare Fee Schedule Data Base identify these specific national codes and modifiers that you are to continue to pay for on a “By Report” basis. Do not establish RVUs for them. Similarly, do not establish RVUs for “By Report” services with local codes or modifiers.

Do not establish RVUs for noncovered and always bundled services for which CMS has not established national RVUs. The Medicare fee schedule data base identifies noncovered national codes and codes which are always bundled.

C. Diagnostic Procedures and Other Codes With Professional and Technical Components.--For diagnostic procedure codes and other codes describing services with both professional and technical components, relative values are provided for the global service, the professional component, and the technical component. The determination of which HCPCS codes fall into this category is made by CMS.

D. No Special RVUs for Limited License Practitioners.--There are no special RVUs for limited license physicians, e.g., optometrists, podiatrists. The fee schedule RVUs apply to a service regardless of whether a medical doctor, doctor of osteopathy, or limited license physician performs the service.

If a physician bills a visit on the same day that he or she also bills for physical therapy using CPT physical therapist codes, the physician must be prepared to document that the visit was unrelated to the physical therapy services for which separate payment is made.

Physicians and independently practicing physical therapists may bill for physical therapy modalities and therapies using the CPT codes (97010-97799). Do not restrict their use of these codes other than to ensure that duplicate payment is not made for services on the same date of service. For example, you may not restrict either physicians or independently practicing physical therapists to use of the alpha-numeric codes. Pay the same amount for a code regardless of whether an independently practicing physical therapist or a physician bills it.

15008. TRANSITION PAYMENTS

The fee schedule amounts computed above apply in 1996 if there is no transition to the fee schedule for that particular code in that area. The transition occurred from 1992 through 1995. To determine whether the transition provisions apply, the historical payment basis for a service is compared to the fee schedule amount computed under §15006. The results are transition fee schedule amounts applicable in 1992 through 1995.

15010. BUNDLED SERVICES/SUPPLIES

There are a number of services/supplies which are covered under Medicare and which have CPT codes, but they are services for which Medicare bundles payment into the payment for other related services.

A. Routinely Bundled.--These are services/supplies for which separate payment is almost never made. CMS has provided RVUs for many of the bundled services/supplies. However, the RVUs are not for Medicare payment use. Do not establish your own relative values for these services.

If you receive a claim which is solely for one of these always bundled services or supplies, develop the claim. If the physician has, at any time in the past year, rendered another service to the beneficiary, consider the bill for the service/supply part of or incident to that prior service. If the physician has not provided another service to the patient during that time period, use RVUs, if provided, as a guide for payment, for any service which is the subject of the claim on a "By Report" basis if it qualifies as a covered physician service. However, deny payment for any service/supply item which is the sole subject of the claim, since there is no service to which it can be incident.

B. Injection Services.--Injection services (codes 90782, 90783, 90784, 90788, and 90799) included in the fee schedule are not paid for separately if the physician is paid for any other physician fee schedule service rendered at the same time. Pay separately for those injection services only if

87164 Dark field examination, any source (e.g. penile, vaginal, oral, skin); includes specimen collection
87207 Smear, primary source, with interpretation; special stain for inclusion bodies or intracellular parasites (e.g. malaria, kala azar, herpes)
88371 Protein analysis of tissue by Western Blot, with interpretation and report.
88372 Protein analysis of tissue by Western Blot, immunological probe for band identification, each
89060 Crystal identification by light microscopy with or without polarizing lens analysis, any body fluid (except urine)

15021. ORDERING DIAGNOSTIC TESTS

A. Definitions.--

1. A "diagnostic test" includes all diagnostic x-ray tests, all diagnostic laboratory tests, and other diagnostic tests furnished to a beneficiary.

2. A "treating physician" is a physician, as defined in §1861(r) of the Social Security Act (the Act), who furnishes a consultation or treats a beneficiary for a specific medical problem, and who uses the results of a diagnostic test in the management of the beneficiary's specific medical problem.

NOTE: A radiologist performing a therapeutic interventional procedure is considered a treating physician. A radiologist performing a diagnostic interventional or diagnostic procedure is not considered a treating physician.

3. A "treating practitioner" is a nurse practitioner, clinical nurse specialist, or physician assistant, as defined in §1861(s)(2)(K) of the Act, who furnishes, pursuant to State law, a consultation or treats a beneficiary for a specific medical problem, and who uses the result of a diagnostic test in the management of the beneficiary's specific medical problem.

4. A "testing facility" is a Medicare provider or supplier that furnishes diagnostic tests. A testing facility may include a physician or a group of physicians (e.g., radiologist, pathologist), a laboratory, or an independent diagnostic testing facility (IDTF).

5. An "order" is a communication from the treating physician/practitioner requesting that a diagnostic test be performed for a beneficiary. The order may conditionally request an additional diagnostic test for a particular beneficiary if the result of the initial diagnostic test ordered yields to a certain value determined by the treating physician/practitioner (e.g., if test X is negative, then perform test Y). An order may include the following forms of communication:

a. A written document signed by the treating physician/practitioner, which is hand-delivered, mailed, or faxed to the testing facility;

b. A telephone call by the treating physician/practitioner or his/her office to the testing facility; and

c. An electronic mail by the treating physician/practitioner or his/her office to the testing facility.

NOTE: If the order is communicated via telephone, both the treating physician/practitioner or his/her office, and the testing facility must document the telephone call in their respective copies of the beneficiary's medical records.

B. Treating Physician/Practitioner Ordering of Diagnostic Tests.--The treating

physician/practitioner must order all diagnostic tests furnished to a beneficiary who is not an institutional inpatient or outpatient. A testing facility that furnishes a diagnostic test ordered by the treating physician/practitioner may not change the diagnostic test or perform an additional diagnostic test without a new order. This policy is intended to prevent the practice of some testing facilities to routinely apply protocols which require performance of sequential tests.

C. Different Radiology Diagnostic Test.--When the radiologist at a testing facility determines that an ordered diagnostic radiology test is clinically inappropriate or suboptimal, and that a different diagnostic test should be performed (e.g., an MRI should be performed instead of a CT scan because of the clinical indication), the radiologist/testing facility may not perform the unordered test until a new order from the treating physician/practitioner has been received. Similarly, if the result of an ordered diagnostic test is normal and the radiologist believes that another diagnostic test should be performed (e.g., a renal sonogram was normal and based on the clinical indication, the radiologist believes an MRI will reveal the diagnosis), an order from the treating physician must be received prior to performing the unordered diagnostic test.

D. Additional Diagnostic Radiology Test Exception.--If the testing facility cannot reach the treating physician/practitioner to change the order or obtain a new order and documents this in the medical record, then the testing facility may furnish the additional diagnostic test if all of the following criteria apply:

1. The testing center performs the diagnostic test ordered by the treating physician/practitioner;

2. The radiologist at the testing facility determines and documents that, because of the abnormal result of the diagnostic test performed, an additional diagnostic test is medically necessary;

3. Delaying the performance of the additional diagnostic test would have an adverse effect on the care of the beneficiary;

4. The result of the test is communicated to and is used by the treating physician/practitioner in the treatment of the beneficiary; and

5. The radiologist at the testing facility documents in his/her report why additional testing was done.

EXAMPLE: (a) the last cut of an abdominal CT scan with contrast shows a mass requiring a pelvic CT scan to further delineate the mass; (b) a bone scan reveals a lesion on the femur requiring plain films to make a diagnosis.

E. Radiologist Exception.--This exception applies to a radiologist of a testing facility who furnishes a diagnostic test to a beneficiary who is not a hospital inpatient or outpatient. The radiologist must document accordingly in his/her report to the treating physician/practitioner.

1. Test Design.--Unless specified in the order, the radiologist may determine, without notifying the treating physician/practitioner, the parameters of the diagnostic test (e.g., number of radiographic views obtained, thickness of tomographic sections acquired, use or non-use of contrast media).

2. Clear Error.--The radiologist may modify, without notifying the treating physician/practitioner, an order with clear and obvious errors that would be apparent to a reasonable layperson, such as the patient receiving the test (e.g., x-ray of wrong foot ordered).

3. Patient Condition.--The radiologist may cancel, without notifying the treating physician/practitioner, an order because the beneficiary's physical condition at the time of diagnostic testing will not permit performance of the test (e.g., a barium enema cannot be performed because of residual stool in colon on scout KUB; PA/LAT of the chest cannot be performed because the patient is unable to stand). When an ordered diagnostic test is cancelled, any medically necessary preliminary or scout testing performed is payable.

F. Surgical/Cytopathology Exception.--This exception applies to an independent laboratory's pathologist or a hospital pathologist who furnishes a pathology service to a beneficiary who is not a hospital inpatient or outpatient, and where the treating physician/practitioner does not specifically request additional tests the pathologist may need to perform. When a surgical or cytopathology specimen is sent to the pathology laboratory, it typically comes in a labeled container with a requisition form that reveals the patient demographics, the name of the physician/practitioner, and a clinical impression and/or brief history. There is no specific order from the surgeon or the treating physician/practitioner for a certain type of pathology service. While the pathologist will generally perform some type of examination or interpretation on the cells or tissue, there may be additional tests, such as special stains, that the pathologist may need to perform, even though they have not been specifically requested by the treating physician/practitioner. The pathologist may perform such additional tests under the following circumstances:

1. These services are medically necessary so that a complete and accurate diagnosis can be reported to the treating physician/practitioner;

2. The results of the tests are communicated to and are used by the treating physician/practitioner in the treatment of the beneficiary; and

3. The pathologist documents in his/her report why additional testing was done.

EXAMPLE: A lung biopsy is sent by the surgeon to the pathology department, and the pathologist finds a granuloma which is suspicious for tuberculosis. The pathologist cultures the granuloma, sends it to bacteriology, and requests smears for acid fast bacilli (tuberculosis). The pathologist is expected to determine the need for these studies so that the surgical pathology examination and interpretation can be completed and the definitive diagnosis reported to the treating physician for use in treating the beneficiary.

15022. PAYMENT CONDITIONS FOR RADIOLOGY SERVICES

A. Professional Component (PC).--Pay for the PC of radiology services furnished by a physician to an individual patient in all settings under the fee schedule for physician services regardless of the specialty of the physician who performs the service. For services furnished to hospital patients, pay only if the services meet the conditions for fee schedule payment in §15014.C.1 and are identifiable, direct, and discrete diagnostic or therapeutic services to an individual patient, such as an interpretation of diagnostic procedures and the PC of therapeutic procedures. The interpretation of a diagnostic procedure includes a written report.

B. Technical Component (TC).--

1. Hospital Patients.--Do not pay for the TC of radiology services furnished to hospital patients. Payment for physicians' radiological services to the hospital, e.g., administrative or supervisory services, and for provider services needed to produce the radiology service is made by the intermediary as provider services through various payment mechanisms.

2. Services Not Furnished in Hospitals.--Pay under the fee schedule for the TC of radiology services furnished to beneficiaries who are not patients of any hospital in a physician's office, a freestanding imaging or radiation oncology center, or other setting that is not part of a hospital.

3. Services Furnished in Leased Departments.--In the case of procedures furnished in a leased hospital radiology department to a beneficiary who is neither an inpatient nor an outpatient of any hospital, e.g., the patient is referred by an outside physician and is not registered as a hospital outpatient, both the PC and the TC of the services are payable under the fee schedule.

4. Purchased TC Services.--Apply the purchased services limitation as set forth in §15048 to the TC of radiologic services other than screening mammography procedures.

5. Computerized Axial Tomography (CT) Procedures.--Do not reduce or deny payment for medically necessary multiple CT scans of different areas of the body that are performed on the same day.

The TC RVUs for CT procedures that specify "with contrast" include payment for high osmolar contrast media. When separate payment is made for low osmolar contrast media under the conditions set forth in subsection F.1, reduce payment for the contrast media as set forth in subsection F.2.

6. Magnetic Resonance Imaging (MRI) Procedures.--Do not make additional payments for 3 or more MRI sequences. The RVUs reflect payment levels for 2 sequences.

The TC RVUs for MRI procedures that specify "with contrast" include payment for paramagnetic contrast media. Do not make separate payment under code A4647.

A diagnostic technique has been developed under which an MRI of the brain or spine is first performed without contrast material, then another MRI is performed with a standard (0.1mmol/kg) dose of contrast material and, based on the need to achieve a better image, a third MRI is performed with an additional double dosage (0.2mmol/kg) of contrast material. When the high-dose contrast technique is utilized:

- Do not pay separately for the contrast material used in the second MRI procedure;

- Pay for the contrast material given for the third MRI procedure through supply code A4643 when billed with CPT codes 70553, 72156, 72157, and 72158;

- Do not pay for the third MRI procedure. For example, in the case of an MRI of the brain, if CPT code 70553 (without contrast material, followed by with contrast material(s) and further sequences) is billed, make no payment for CPT code 70551 (without contrast material(s)), the additional procedure given for the purpose of administering the double dosage, furnished during the same session. Medicare does not pay for the third procedure (as distinguished from the contrast material) because the CPT definition of code 70553 includes all further sequences; and

- Do not apply the payment criteria for low osmolar contrast media in subsection F to billings for code A4643.

7. Stressing Agent.--Make separate payment under code J1245 for pharmacologic stressing agents used in connection with nuclear medicine and cardiovascular stress testing procedures furnished to beneficiaries in settings in which TCs are payable. Such an agent is classified as a supply and covered as an integral part of the diagnostic test. However, pay for code J1245 under the policy for determining payments for "incident to" drugs.

C. Nuclear Medicine (CPT 78000 Through 79999).--

1. Payments for Radionuclides.--The TC RVUs for nuclear medicine procedures (CPT codes 78XXX for diagnostic nuclear medicine, and codes 79XXX for therapeutic nuclear medicine) do not include the radionuclide used in connection with the procedure. These substances are separately billed under codes A4641 and A4642 for diagnostic procedures and code 79900 for therapeutic procedures and are paid on a "By Report" basis depending on the substance used. In addition, CPT code 79900 is separately payable in connection with certain clinical brachytherapy procedures. (See subsection D.3.)

2. Application of Multiple Procedure Policy (CPT Modifier 51).--Apply the multiple procedure reduction as set forth in §15038 to the following nuclear medicine diagnostic procedures: codes 78306, 78320, 78802, 78803, 78806, and 78807.

3. Generation and Interpretation of Automated Data.--Payment for CPT codes 78890 and 78891 is bundled into payments for the primary procedure.

15036. SITE-OF-SERVICE PAYMENT DIFFERENTIAL

Under the physician fee schedule, separate practice expense relative value units (PERVUs) are calculated for procedures furnished in facility and in non-facility settings. Facility PERVUs are applicable to procedures (except for therapy procedures) furnished:

- In hospitals;
- To patients in a Part A stay in a skilled nursing facility (SNF) identified on the HCFA 1500 claim form indicating Place of Service (POS) code 31; and
- In an ambulatory surgical center (ASC) that are included on the ASC approved list of procedures.

Non-facility PERVUs are applicable to procedures furnished:

- To patients who are not in a Part A stay in a SNF identified on the HCFA 1500 claim form indicating place of service (POS) code 32;
- In an ASC that is not included on the ASC approved list of procedures; and
- In all other facilities.

Non-facility PERVUs are applicable to therapy procedures regardless of whether they are furnished in facility or non-facility settings.

15038. MULTIPLE SURGERIES (CPT MODIFIER 51)

A. General.--When more than one surgical service is performed on the same patient, by the same physician, and on the same day:

- The fee schedule amount for a second procedure is 50 percent of the fee schedule amount that would have been otherwise applicable for that procedure; and
- The fee schedule amount for the third through fifth procedures is 50 percent of the fee schedule amount that would have been otherwise applicable for that procedure. Prior to January 1, 1995, the third through fifth procedures were paid at 25 percent of the fee schedule amount. Surgical procedures beyond the fifth are priced "by report" based on documentation of the services furnished. (See §4826.C for systems requirements related to payment for multiple surgeries.)

Sequence the procedures from the one which has the highest regular fee schedule amount to the one with the lowest. In the case of interventional radiology procedures, see §15022.E.

B. Multiple Endoscopies.--For multiple endoscopic procedures, use the full value of the highest valued endoscopy plus the difference between the next highest and the base endoscopy. For example, in the course of performing a fiberoptic colonoscopy (code 45378), a physician performs a biopsy (code 45380) and removes a polyp (code 45385). Both codes 45380 and 45385 contain the values of the base endoscopy, code 45378. Use the actual value of code 45385 plus the difference between codes 45380 and 45378. The endoscopic base codes are listed in the MFSDB. (See §4826.C.12 for additional information.)

15039. OPTOMETRY SERVICES

Effective April 1, 1987, Medicare pays for services of an optometrist, acting within the scope of his or her license, if he or she furnishes services that would be covered as physicians' services when performed by a doctor of medicine or osteopathy. To be covered under Medicare, the services must be medically reasonable and necessary for the diagnosis or treatment of illness or injury, and must meet all other applicable coverage requirements. (See also §§2020.5 and 5250.)

Medicare does not cover refractions. Therefore, payment for refractions is not included in the fee schedule amount for ophthalmological procedures (e.g., CPT codes 92002, 92004, 92012 and 92014). Physicians may bill the beneficiary separately for refractions using CPT code 92015.

15040. BILATERAL SURGERY

15040.1 General.--Make the reductions discussed in this section to subsequent bilateral surgical procedures performed by the same physician on the same day. See §4827 for systems requirements related to payment for bilateral procedures.

15040.2 Bilateral Surgery Indicators.--**{**tc \l4 "15040.2 Bilateral Surgery Indicators.--**}**Use the bilateral surgery indicator in the fee schedule data base shown for each code which indicates whether the bilateral surgery reduction policy applies to the code.

A. Bilateral Surgery Indicator Equals 0.--The bilateral adjustment is inappropriate for codes with indicator 0 because of physiology or anatomy or because the code description specifically states that it is a unilateral procedure and there is an existing code for the bilateral procedure.

Base payment on the lower of (a) the total actual charge for both sides or (b) 100 percent of the fee schedule amount for a single procedure if the procedure is reported with modifier -50 or is reported twice on the same day by any other method (e.g., with both RT and LT modifiers). This represents payment for the procedure performed on both sides of the body.

EXAMPLE: The fee schedule amount for code AAAAA is $125. The physician reports code AAAAA-LT and AAAAA-RT with an actual charge of $100 for each code. Base payment on the fee schedule amount for one code ($125) because it is lower than the actual charges for the procedure performed on both left and right sides ($200).

Some codes related to eyelids and/or eyelashes have a bilateral indicator of "0" but a multiple surgery indicator of "1" (standard or revised standard multiple surgery codes apply). (See §15038.) These codes may be provided as double bilaterals for which the physician bills as many units of the code as the number of procedures performed. For example, the physician bills for 4 units of the code if he or she performs the procedure on the top and bottom lid of each eye. You would then apply the multiple surgery rules in §15038 to the 4 units billed.

B. Bilateral Surgery Indicator Equals 1.--The bilateral adjustment is appropriate for codes with bilateral indicator of 1 because the code description is for a unilateral service and the payment amount is for a unilateral service, but physiology permits the service to be performed bilaterally.

Base payment on the lower of (a) the total actual charge for both sides or (b) 150 percent of the fee schedule payment for a single code if the code is billed with the bilateral modifier (CPT modifier -50) or is reported twice on the same day by any other means (e.g., with RT and LT modifiers or with a 2 in the units field).

EXAMPLE: The fee schedule amount for code BBBBB is $125. The physician reports code BBBBB-LT and BBBBB-RT with an actual charge of $100 for each code. Base payment on $187.50 (150 percent of the fee schedule amount for one code of $125) because it is lower than the actual charges for the left and right sides ($200). If the code is reported as a bilateral procedure and is reported with other procedure codes on the same date, apply the bilateral adjustment before applying any applicable multiple procedure rules.

C. Bilateral Surgery Indicator Equals 2.--The fee schedule amounts for these services were established as bilateral services because (a) the code description specifically states that the procedure is bilateral; (b) the code description states that the procedure may be performed either bilaterally or unilaterally; or 8 the procedure is typically performed as a bilateral procedure. Therefore, the bilateral adjustment does not apply.

Base payment on the lower of (a) the total actual charge for both sides or (b) 100 percent of the fee schedule amount for a single procedure if the procedure is reported with modifier -50 or is reported twice on the same day by any other means (e.g., with RT and LT modifiers or with a 2 in the units field). This represents payment for the procedure performed on both sides of the body.

EXAMPLE: The fee schedule amount for code CCCCC is $125. The physician reports codes CCCCC-LT and CCCCC-RT with an actual charge of $100 for each code. Base payment on $125 because it is lower than the actual charges for the procedure done on both left and right sides ($200).

D. Bilateral Surgery Indicator Equals 3.--Base payment for each procedure on the lower of (a) the actual charge for both sides or (b) 100 percent of the fee schedule for each procedure if the code is reported with modifier -50 or is reported for both sides on the same day by any other means (e.g., with RT and LT modifiers or with a 2 in the units column). The usual payment adjustment for bilateral procedures does not apply. Services in this category are generally radiology procedures or other diagnostic tests.

EXAMPLE: The fee schedule amount for code DDDDD is $125. The physician reports code DDDDD-LT and DDDDD-RT with an actual charge of $100 for each code. Base payment on $200 because it is the lower of the actual charge or the fee schedule amount ($250) for both procedures.

E. Bilateral Surgery Indicator Equals 9.--The concept does not apply. For example, visit codes cannot be bilateral.

15044. ASSISTANT AT SURGERY SERVICES

For assistant at surgery services performed by physicians, the fee schedule amount equals 16 percent of the amount otherwise applicable for the global surgery.

Do not pay assistants at surgery for surgical procedures in which a physician is used as an assistant at surgery in fewer than 5 percent of the cases for that procedure nationally. Use EOMB message 23.14 in §7012 to deny payment for the assistant at surgery services listed.

First, as the words denote, an assistant at surgery must actively assist when a physician performs a Medicare-covered surgical procedure. This necessarily entails that the assistant be involved in the actual performance of the procedure, not simply in other, ancillary services. Since an assistant would, thus, be occupied during the surgical procedure, the assistant would not be available to perform (and thus, could not bill for) another surgical procedure during the same time period.

In addition to the assistant at surgery modifiers 80, 81, or 82, any procedures submitted with modifiers AM, AS, AY, QB, or QU are subject to the assistant surgeon's policy enunciated in the Medicare physician fee schedule data base (MPFSDB). Accordingly, pay claims for procedures with these modifiers only if the services of an assistant surgeon are authorized.

Physicians are prohibited from billing a Medicare beneficiary for assistant at surgery services for procedure codes subject to the limit. Physicians who knowingly and willfully violate this prohibition and bill a beneficiary for an assistant at surgery service for these procedures codes may be subject to the penalties contained under §1842(j)(2) of the Act.

15046. CO-SURGEONS/SURGICAL TEAM

For co-surgeons (modifier 62), the fee schedule amount applicable to the payment for each co-surgeon is 62.5 percent of the global surgery fee schedule amount. Team surgery (modifier 66) is paid for on a "By Report" basis.

15047. PREOPERATIVE SERVICES

A. General.--This manual instruction addresses payment for preoperative services that are not included in the global surgery payment. Sections 4820 and 4821 of the Medicare Carriers Manual (MCM) describe the preoperative care that is included in the global surgery payment.

B. Non-global Preoperative Services.--Consist of evaluation and management (E/M) services (preoperative examinations) that are not included in the global surgical package and diagnostic tests performed for the purpose of evaluating a patient's risk of perioperative complications and optimizing perioperative care. Medicare will pay for all medically necessary preoperative services as described in §15047, subsections C and D.

C. Non-global Preoperative Examinations.--E/M services performed that are not included in the global surgical package for the purpose of evaluating a patient's risk of perioperative complications and to optimize perioperative care. Preoperative examinations may be billed by using an appropriate CPT code (e.g., new patient, established patient, or consultation). Such non-global preoperative examinations are payable if they are medically necessary and meet the documentation and other requirements for the service billed.

D. Preoperative Diagnostic Tests.--Tests performed to determine a patient's perioperative risk and optimize perioperative care. Preoperative diagnostic tests are payable if they are medically necessary and meet any other applicable requirements.

E. Statutory Basis for Payment.--

1. Section 1862(a)(7) of the Social Security Act (the Act) excludes payment for "routine physical checkups." Both physical examinations and diagnostic tests that are performed in the absence of signs or symptoms of illness or injury may be denied as a routine physical checkup under §1862(a)(7) of the Act. The regulatory provision that further explains this policy is contained in 42 CFR Part 411.15(a)(1).

2. Section 1862(a)(1)(A) of the Act states that no payment will be made for "items or services which are not reasonable and necessary for the diagnosis or treatment of illness or injury or to improve the functioning of a malformed body member." Both physical examinations and diagnostic tests performed in the absence of signs or symptoms can be denied as unnecessary under §1862(a)(1)(A) of the Act.

3. Through previous program and decision memoranda, Medicare has established a clear hierarchy in the application of these two statutory provisions for use in denying payment for physical examinations and diagnostic tests. Claims are initially evaluated against the statutory requirements of §1862(a)(7) of the Act and, if not denied on that basis, they are evaluated against the statutory requirements of §1862 (a)(1)(A). If they meet the statutory requirements of §1862(a)(1)(A) of the Act, they are paid. In general, §1862(a)(1)(A) of the Act is to be invoked only for denying payment for services that are otherwise covered, and are not otherwise excluded from payment, but which are not covered in a particular case because they are not deemed "medically reasonable and necessary" when performed in that specific situation.

15049. OCULAR PHOTODYNAMIC THERAPY (OPT)

Ocular Photodynamic Therapy (OPT) is a treatment for age-related macular degeneration (AMD). Effective January 1, 2001, use CPT code 67221 to bill for OPT. Separate payment is made for any other services, e.g., evaluation and management services, fluorescein angiography, or other ocular diagnostic services, even when provided on the same day as OPT.

The drug, verteporfin (VisudyneTM) was approved by the Food and Drug Administration April 13, 2000, for the treatment of certain forms of AMD. Verteporfin is the first drug approved for OPT. Effective July 1, 2001, verteporfin was approved for inclusion in the United States Pharmacopeia (USP). Therefore, for dates of service beginning July 1, 2001, verteporfin is billed incident to a physician's service under drug code Q3013. When claims are submitted for OPT performed on both eyes on the same day, make a single payment for verteporfin and the infusion of verteporfin, as a single infusion is adequate for treatment of both eyes.

There is no national coverage policy for transpupillary thermal therapy, destruction of macular drusen by photocoagulation and feeder vessel technique (photocoagulation). These procedures should be coded as CPT 67299. Both coverage and payment for these procedures are carrier determined.

15050. ALLERGY TESTING AND IMMUNOTHERAPY

A. Allergy Testing.--Allergy testing services billed under codes 95004-95078 are paid under the Medicare fee schedule for physician services using the national RVUs included in the data base. The RVUs shown for each code are per test. Therefore, instruct physicians to show the quantity of tests provided when billing. Multiply the payment for one test by the quantity for the code.

EXAMPLE: If a physician performs 25 percutaneous tests (scratch, puncture, or prick) with allergenic extract, the physician must bill code 95004 and specify 25 in the units field of Form CMS-1500 (paper claims or electronic format). To compute payment, the Medicare carrier multiplies the payment for one test (i.e., the payment listed in the fee schedule) by the quantity listed in the units field.

B. Allergy Immunotherapy.--For services rendered on or after January 1, 1995, all antigen/allergy immunotherapy services are paid for under the Medicare physician fee schedule. Prior to that date, only the antigen injection services, i.e., only codes 95115 and 95117, were paid for under the fee schedule. Codes representing antigens and their preparation and single codes representing both the antigens and their injection were paid for under the Medicare reasonable charge system. A legislative change brought all of these services under the fee schedule at the beginning of 1995 and the following policies are effective as of January 1, 1995:

1. You are no longer to recognize and physicians are no longer to use the J antigen codes (i.e., J0220, J0230, J0240, J7010, and J7020) or CPT codes 95120 through 95134. Codes 95120 through 95134 represent complete services, i.e., services that include both the injection service as well as the antigen and its preparation.

2. You are to recognize and physicians are to bill only the component codes, i.e., the injection only codes (i.e., codes 95115 and 95117) and/or the codes representing antigens and their preparation (i.e., codes 95144 through 95170). Pay physicians billing for only the injection service the appropriate code 95115 or code 95117 allowance. Pay physicians billing for only an antigen/antigen preparation service for the appropriate code in the range from 95144 through 95170. Pay physicians providing both services both the injection and the antigen/antigen preparation allowance. This includes allergists who provide both services through the use of treatment boards. They will no longer use the complete service codes and instead are to bill and be paid for both the injection and the antigen services separately, even though the current CPT definitions of the antigen codes refer to vials and the physicians using treatment boards do not create vials.

3. If a physician bills both an injection code plus either codes 95165 or 95144, pay the appropriate injection code (i.e., code 95115 or code 95117) plus the code 95165 rate. When a provider bills for codes 95115 or 95117 plus code 95144, change 95144 to 95165 and pay accordingly. Code 95144 (single dose vials of antigen) should be billed only if the physician providing the antigen is providing it to be injected by some other entity. Single dose vials, which should be used only as a means of insuring proper dosage amounts for injections, are more costly than multiple dose vials (i.e., code 95165) and therefore their payment rate is higher. Allergists who prepare antigens are assumed to be able to administer proper doses from the less costly multiple dose vials. Thus, regardless of whether they use or bill for single or multiple dose vials at the same time that they are billing for an injection service, they are paid at the multiple dose vial rate.

4. The fee schedule amounts for the antigen codes (95144 through 95170) are for a single dose. When billing those codes, physicians are to specify the number of doses provided. When making payment, multiply the fee schedule amount by the number of doses specified in the units field.

5. If a patient's doses are adjusted, e.g., because of patient reaction, and the antigen provided is actually more or fewer doses than originally anticipated, the physician is to make no change in the number of doses for which he or she bills. The number of doses anticipated at the time of the antigen preparation is the number of doses to be billed. This is consistent with the notes on page 30 of the Spring 1994 issue of the American Medical Association's CPT Assistant. Those notes indicate that the antigen codes mean that the physician is to identify the number of doses "prospectively planned to be provided." The physician is to "identify the number of doses scheduled when the vial is provided." This means that in cases where the patient actually gets more doses than originally anticipated (because dose amounts were decreased during treatment) and in cases where the patient gets fewer doses (because dose amounts were increased), no change is to be made in the billing. In the first case, you are not to pay more because the number of doses provided in the original vial(s) increased and in the second case, you are not to seek recoupment (if you have already made payment) because the number of doses is less than originally planned. This is the case for both venom and non-venom antigen codes.

6. Venom Doses and Catch-Up Billing. Venom doses are prepared in separate vials and not mixed together--except in the case of the three vespid mix (white and yellow hornets and yellow jackets). A dose of code 95146 (the two-venom code) means getting some of two venoms. Similarly, a dose of code 95147 means getting some of three venoms; a dose of code 95148 means getting some of four venoms; and a dose of 95149 means getting some of five venoms. Some amount of each of the venoms must be provided. Questions arise when the administration of these venoms does not remain synchronized because of dosage adjustments due to patient reaction. For example, a physician prepares ten doses of code 95148 (the four venom code) in two vials--one containing 10 doses of three vespid mix and another containing 10 doses of wasp venom. Because of dose adjustment, the three vespid mix doses last longer, i.e., they last for 15 doses. Consequently, questions arise regarding the amount of "replacement" wasp venom antigen that should be prepared and how it should be billed. Medicare pricing amounts have savings built into the use of the higher venom codes. Therefore, if a patient is in two venom, three venom, four venom or five venom therapy, your objective is to pay at the highest venom level possible. This means that, to the greatest extent possible, code 95146 is to be billed for a patient in two venom therapy, code 95147 is to be billed for a patient in three venom therapy, code 95148 is to be billed for a patient in four venom therapy, and code 95149 is to be billed for a patient in five venom therapy. Thus, physicians are to be instructed that the venom antigen preparation, after dose adjustment, must be done in a manner that, as soon as possible, synchronizes the preparation back to the highest venom code possible. In the above example, the physician should prepare and bill for only 5 doses of "replacement" wasp venom - billing 5 doses of code 95145 (the one venom code). This will permit the physician to get back to preparing the four venoms at one time and therefore billing the doses of the "cheaper" four venom code. Use of a code below the venom treatment number for the particular patient should occur only for the purpose of "catching up".

7. Code 95165 Doses. Code 95165 represents preparation of vials of non-venom antigens. As in the case of venoms, some non-venom antigens cannot be mixed together, i.e., they must be prepared in separate vials. An example of this is mold and pollen. Therefore, some patients will be injected at one time from one vial - containing in one mixture all of the appropriate antigens - while other patients will be injected at one time from more than one vial. In establishing the practice expense component for mixing a multidose vial of antigens, we observed that the most common practice was to prepare a 10 cc vial; we also observed that the most common use was to remove aliquots with a volume of 1 cc. Our PE computations were based on those facts. Therefore, a physician's removing 10 1 cc aliquot doses captures the entire PE component for the service.

This does not mean that the physician must remove 1 cc aliquot doses from a multidose vial. It means that the practice expenses payable for the preparation of a 10cc vial remain the same irrespective of the size or number of aliquots removed from the vial. Therefore, a physician may not bill this vial preparation code for more than 10 doses per vial; paying for more than 10 doses per multidose vial would significantly overpay the practice expense component attributable to this service. (Note that this code does not include the injection of antigen(s); injections of antigen(s) is separately billable.)

When a multidose vial contains less than 10cc, physicians should bill Medicare for the number of 1 cc aliquots that may be removed from the vial. That is, a physician may bill Medicare up to a maximum of 10 doses per multidose vial, but should bill Medicare for fewer than 10 doses per vial when there is less than 10cc in the vial.

If it is medically necessary, physicians may bill Medicare for preparation of more than one multidose vial.

EXAMPLES:

(1) If a 10cc multidose vial is filled to 6 cc with antigen, the physician may bill Medicare for 6 doses since six 1cc aliquots may be removed from the vial.

(2) If a 5cc multidose vial is filled completely, the physician may bill Medicare for 5 doses for this vial.

(3) If a physician removes ½ cc aliquots from a 10cc multidose vial for a total of 20 doses from one vial, he/she may only bill Medicare for 10 doses. Billing for more than 10 doses would mean that Medicare is overpaying for the practice expense of making the vial.

(4) If a physician prepares two 10cc multidose vials, he/she may bill Medicare for 20 doses. However, he/she may remove aliquots of any amount from those vials. For example, the physician may remove ½ aliquots from one vial, and 1cc aliquots from the other vial, but may bill no more than a total of 20 doses.

(5) If a physician prepares a 20cc multidose vial, he/she may bill Medicare for 20 doses, since the practice expense is calculated based on the physician's removing 1cc aliquots from a vial. If a physician removes 2 cc aliquots from this vial, thus getting only 10 doses, he/she may nonetheless bill Medicare for 20 doses because the PE for 20 doses reflects the actual practice expense of preparing the vial.

(6) If a physician prepares a 5cc multidose vial, he may bill Medicare for 5 doses, based on the way that the practice expense component is calculated. However, if the physician removes 10 ½ cc aliquots from the vial, he/she may still bill only 5 doses because the practice expense of preparing the vial is the same, without regard to the number of additional doses that are removed from the vial.

C. Allergy Shots and Visit Services On Same Day.--At the outset of the physician fee schedule, the question was posed as to whether visits should be billed on the same day as an allergy injection (CPT codes 95115-95117), since these codes have status indicators of A rather than T.

Visits should not be billed with allergy injection services 95115 or 95117 unless the visit represents another separately identifiable service. This language parallels CPT editorial language that accompanies the allergen immunotherapy codes, which include codes 95115 and 95117. Prior to January 1, 1995, you appeared to be enforcing this policy through three (3) different means:

- o Advising physicians to use modifier 25 with the visit service;
- o Denying payment for the visit unless documentation has been provided; and
- o Paying for both the visit and the allergy shot if both are billed for.

For services rendered on or after January 1, 1995, you are to enforce the requirement that visits not be billed and paid for on the same day as an allergy injection through the following means. Effective for services rendered on or after that date, the global surgery policies will apply to all codes in the allergen immunotherapy series, including the allergy shot codes 95115 and 95117. To accomplish this, CMS changed the global surgery indicator for allergen immunotherapy codes from XXX, which meant that the global surgery concept did not apply to those codes, to 000, which means that the global surgery concept applies, but that there are no days in the postoperative global period. Now that the global surgery policies apply to these services, you are to rely on the use of modifier 25 as the only means through which you can make payment for visit services provided on the same day as allergen immunotherapy services. In order for a physician to receive payment for a visit service provided on the same day that the physician also provides a service in the allergen immunotherapy series (i.e., any service in the series from 95115 through 95199), the physician is to bill a modifier 25 with the visit code, indicating that the patient's condition required a significant, separately identifiable visit service above and beyond the allergen immunotherapy service provided.

D. Reasonable Supply of Antigens.--See §2049.4A regarding the coverage of antigens, including what constitutes a reasonable supply of antigens.

15052. HPSA BONUS PAYMENTS

In HPSA areas, pay physicians an additional 10 percent above the amount paid under the fee schedule (i.e., 10 percent of 80 percent of the lower of the fee schedule or the actual charge). See §3350 for detailed instructions.

15054. NO ADJUSTMENTS

Do not make fee schedule adjustments for:

- Inherent reasonableness (see §5246);
- Comparability (see §5026);
- Multiple visits to nursing homes (i.e., when more than one patient is seen during the same trip) (see §5210);
- Refractions. If you receive a claim for a service that also indicates that a refraction was done, do not reduce payment for the service. CMS has already made the reduction in the RVUs being provided to you. See §§4125 and 5217 for claims processing instructions;

- HCPCS alpha-numeric modifiers AT (acute treatment), ET (emergency treatment), LT (left side of body), RT (right side of body), SF (second opinion ordered by PRO), YY (second surgical opinion), and ZZ (third surgical opinion);

- CPT modifiers 23 (unusual anesthesia), 32 (mandated services), 47 (anesthesia by surgeon), 76 (repeat procedure by same physician), and 90 (reference laboratory); and

- Carrier-unique local modifiers (HCPCS level 3 modifiers beginning with the letters w through z).

15055. ALLOWABLE ADJUSTMENTS

Effective 1/1/2000, the replacement code (CPT 69990) for modifier -20, may be paid separately only when submitted with CPT codes 61304 through 61546, 61550 through 61711, 62010 through 62100, 63081 through 63308, 63704 through 63710, 64831, 64834 through 64836, 64840 through 64858, 64861 through 64870, 64885 through 64898 and 64905 through 64907.

15056. MULTIPLE ADJUSTMENTS

When multiple adjustments apply, see billing guidelines beginning at §4826 for the sequence.

15058. UPDATE FACTOR FOR FEE SCHEDULE SERVICES

CMS provides, on an annual basis, an update factor which you are to apply to update fee schedule amounts. (See §15006.)

Pay for all services rendered in 1992 on the basis of the 1992 fee schedule amounts and for all services rendered prior to 1992 on the basis of the 1991 screens. In processing fee schedule claims in 1993 and beyond, apply the fee schedule screen in effect on the date the service was rendered. However, maintain in your system no more than two update or payment periods, i.e., maintain in your system only the current fee schedule screens and the prior year screens. Therefore, if a service was rendered prior to the date that the prior year screens were in effect, and the claim is only just being processed, pay based on the prior year screen. Note that this seldom, if ever, occurs now that physicians and suppliers are required to submit unassigned claims within 12 months of providing a service.

An example of a mutually exclusive situation is when the repair of the organ can be performed by two different methods. One repair method must be chosen to repair the organ and must be billed. Another

example is the billing of an "initial" service and a "subsequent" service. It is contradictory for a service to be classified as an initial and a subsequent service at the same time.

CPT codes which are mutually exclusive of one another based either on the CPT definition or the medical impossibility/improbability that the procedures could be performed at the same session can be identified as code pairs. These codes are not necessarily linked to one another with one code narrative describing a more comprehensive procedure compared to the component code, but can be identified as code pairs which should not be billed together.

M. Misuse of Column 2 Code With Column 1 Code.--CPT codes have been written as precisely as possible to not only describe a specific service or procedure but to also avoid describing similar services or procedures which are already defined by other CPT codes. When a CPT code is reported, the physician or non-physician provider must have performed all of the services noted in the descriptor unless the descriptor states otherwise. (Frequently, a CPT descriptor will identify certain services that may or may be included, usually stating “with or without” a service.) A CPT code should not be reported out of the context for which it was intended.

N. Use of Modifiers.--When certain component codes or mutually exclusive codes are appropriately furnished, such as later on the same day or on a different digit or limb, it is appropriate that these services be reported using a HCPCS modifier. Such modifiers are modifiers E1 - E4, FA, F1 - F9, TA, T1 - T9, LT, RT, LC, LD, RC, 58, 59, 78, 79 and 91.

The -59 modifier is not appropriate to use with weekly radiation therapy management codes (77419-77430), nor with evaluation and management services codes (99201-99499).

Application of these modifiers prevent erroneous denials of claims for several procedures performed on different anatomical sites, on different sides of the body, or at different sessions on the same date of service. The medical record must reflect that the modifier is being used appropriately to describe separate services. (See §4630 for implementation related instructions.)

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15360. ECHOCARDIOGRAPHY SERVICES (CODES 93303 - 93350)

A. Separate Payment for Contrast Media.--Effective October 1, 2000, physicians may separately bill for contrast agents used in echocardiography. Physicians should use HCPCS Code A9700 (Supply of injectable contrast material for use in echocardiography, per study). The type of service code is 9. This code will be carrier-priced.

15400. CHEMOTHERAPY ADMINISTRATION (CODES 96400-96549)

A. General Use of Codes.--Chemotherapy administration codes, 96400 through 96450, 96542, 96545, and 96549, are only to be used when reporting chemotherapy administration when the drug being used is an antineoplastic and the diagnosis is cancer. The administration of other drugs, such as growth factors, saline, and diuretics, to patients with cancer, or the administration of antineoplastics to patients with a diagnosis other than cancer, are reported with codes 90780 through 90784 as appropriate.

B. Chemotherapy Administration By Push and Infusion On Same Day.--Separate payment is allowed for chemotherapy administration by push and by infusion technique on the same day. Allow only one push administration on a single day.

C. Chemotherapy Infusion and Hydration Therapy Infusion On Same Day.--Separate payment is not allowed for the infusion of saline, an antiemetic, or any other nonchemotherapy drug under CPT codes 90780 and 90781 when administered at the same time as chemotherapy infusion (CPT codes 96410, 96412, or 96414). Separate payment is allowed for these two services on the same day when they are provided sequentially, rather than at the same time. Physicians use the modifier -GB to indicate when CPT codes 90780 and 90781 are provided sequentially with CPT codes 96410, 96412, and 96414.

D. Chemotherapy Administration and "Incident To" Services on Same Day.--On days when a patient receives chemotherapy administration but the physician has no face-to-face contact with the patient, the physician may report and be paid for "incident to" services furnished by one of the physician's employees, in addition to the chemotherapy administration, if they are furnished under direct personal supervision in the office by one of the physician's employees and the medical records reflect the physician's active participation in and management of the course of treatment. The correct code for this service is 99211.

E. Flushing Of Vascular Access Port.--Flushing of a vascular access port prior to administration of chemotherapy is integral to the chemotherapy administration and is not separately billable. If a special visit is made to a physician's office just for the port flushing, code 99211, brief office visit, should be used. Code 96530, refilling and maintenance of implantable pump or reservoir, while a payable service, should not be used to report port flushing.

F. Chemotherapy Administration and Hydration Therapy.--Do not pay separately for the infusion of saline, an antiemetic, or any other nonchemotherapy drug under codes 90780 and 90781 when these drugs are administered at the same time as chemotherapy infusion, codes 96410, 96412, or 96414. However, pay for the infusion of saline, antiemetics, or other nonchemotherapy drugs under codes 90780 and 90781 when these drugs are administered on the same day but sequentially to rather than at the same time as chemotherapy infusion, codes 96410, 96412, and 96414. Physicians should use modifier GB to indicate when codes 90780 and 90781 are provided sequentially rather than contemporaneously with codes 96410, 96412, and 96414. Both the chemotherapy and the nonchemotherapy drugs are payable regardless of whether they are administered sequentially or contemporaneously.

15501. EVALUATION AND MANAGEMENT SERVICE CODES - GENERAL (CODES 99201-99499)

A. Use Of CPT Codes.--Advise physicians to use CPT codes (level 1 of HCPCS) to code physician services, including evaluation and management services. Medicare will pay for E/M services for specific non-physician practitioners (i.e., nurse practitioner (NP), clinical nurse specialist (CNS) and certified nurse midwife (CNM)) whose Medicare benefit permits them to bill these services. A physician assistant (PA) may also provide a physician service, however, the physician collaboration and general supervision rules as well as all billing rules apply to all the above non-physician practitioners. The service provided must be medically necessary and the service must be within the scope of practice for a non-physician practitioner in the State in which he/she practices. Do not pay for CPT evaluation and management codes billed by physical therapists in independent practice or by occupational therapists in independent practice.

Medical necessity of a service is the overarching criterion for payment in addition to the individual requirements of a CPT code. It would not be medically necessary or appropriate to bill a higher level of evaluation and management service when a lower level of service is warranted. The volume of documentation should not be the primary influence upon which a specific level of service is billed. Documentation should support the level of service reported. The service should be documented during, or as soon as practicable after it is provided in order to maintain an accurate medical record.

B. Selection of Level Of Evaluation and Management Service.--Instruct physicians to select the code for the service based upon the content of the service. The duration of the visit is an ancillary factor and does not control the level of the service to be billed unless more than 50 percent of the face-to-face time (for non-inpatient services) or more than 50 percent of the floor time (for inpatient services)is spent providing counseling or coordination of care as described in subsection C.

The physician or any non-physician practitioner with the ability to bill Medicare services must submit his/her bill to reflect the actual service or portion of a service he/she performed. When a service performed is less than the CPT description of the level of the service, the physician and/or the non-physician practitioner must document and bill the service he/she individually provided. A claim for a service must always reflect the service actually provided. A physician and/or non-physician practitioner may submit a claim for CPA code 99499, Unlisted Evaluation and Management Service with a detailed report stating why the covered service was medically necessary and describing what service(s) was provided. The carrier has the discretion to value the service when the service does not meet the full terms of the CPT description (e.g., only a history is performed). The carrier will also determine the payment based on the applicable percentage of the physician fee schedule depending on whether the claim is paid at the physician rate or the limited licensed practitioner rate. CPT modifier -52 (reduced services) must not be used with an evaluation and management service. Medicare does not recognize modifier -52 for this purpose.

C. Selection Of Level Of Evaluation and Management Service Based On Duration Of Coordination Of Care and/or Counseling.{tc \l2 "C. Selection Of Level Of Evaluation and Management Service Based On Duration Of Coordination Of Care and/or Counseling.}--Advise physicians that when counseling and/or coordination of care dominates (more than 50%) the face-to-face physician/patient encounter or the floor time (in the case of inpatient services), time is the key or controlling factor in selecting the level of service. In general, to bill an E/M code, the physician must complete at least 2 out of 3 criteria applicable to the type/level of service provided. However, the physician may document time spent with the patient in conjunction with the medical decision-making involved and a description of the coordination of care or counseling provided. Documentation must be in sufficient detail to support the claim.

EXAMPLE: A cancer patient has had all preliminary studies completed and a medical decision to implement chemotherapy. At an office visit the physician discusses the treatment

options and subsequent lifestyle effects of treatment the patient may encounter or is experiencing. The physician need not complete a history and physical examination in order to select the level of service. The time spent in counseling/coordination of care and medical decision-making will determine the level of service billed.

The code selection is based on the total time of the face-to-face encounter or floor time, not just the counseling time. The medical record must be documented in sufficient detail to justify the selection of the specific code if time is the basis for selection of the code.

In the office and other outpatient setting, counseling and/or coordination of care must be provided in the presence of the patient if the time spent providing those services is used to determine the level of service reported. Face-to-face time refers to the time with the physician only. Counseling by other staff is not considered to be part of the face to face physician/patient encounter time. Therefore, the time spent by the other staff is not considered in selecting the appropriate level of service. The code used depends upon the physician service provided.

- When pre-operative critical care codes are being billed on the date of the procedure, the diagnosis must support that the service is unrelated to the performance of the procedure (see §15508.G.); or

- When a carrier has conducted a specific medical review process and determined, after reviewing the data, that an individual or a group has high use of modifier 25 compared to other physicians, has done a case-by-case review of the records to verify that the use of modifier was inappropriate, and has educated the individual or group, the carrier may impose pre-payment screens or documentation requirements for that provider or group.

Do not permit the use of CPT modifier 25 to generate payment for multiple evaluation and management services on the same day by the same physician, notwithstanding the CPT definition of the modifier.

C. CPT Modifier 57 - Decision For Surgery Made Within Global Surgical Period.--Pay for an evaluation and management service on the day of or on the day before a procedure with a 90 day global surgical period if the physician uses CPT modifier 57 to indicate that the service was for the decision to perform the procedure. Do not pay for an evaluation and management service billed with the CPT modifier 57 if it was provided on or the day before a procedure with a 0 or 10 day global surgical period.

15502. PAYMENT FOR OFFICE/OUTPATIENT VISITS (CODES 99201-99215)

A. Definition of New Patient For Selection Of Visit Code.--Interpret the phrase "new patient" to mean a patient who has not received any professional services from the physician within the previous 3 years. (See definition of physicians in group practice in Section 15501H.)

If no face to face encounter has previously occurred between the physician and the patient, then the patient may be coded as a new patient the first time a face to face encounter does occur. For example, if a professional component of a previous procedure is billed in a 3 year time period, e.g., a lab interpretation is billed but a face to face encounter does not take place, then this patient remains a new patient for whenever the initial evaluation and management service occurs. An interpretation of a diagnostic test, reading an x-ray or EKG etc., in the absence of a face to face encounter does not affect the new patient designation.

B. Office/Outpatient Visits Provided On Same Day For Unrelated Problems.--Do not pay two office visits billed by a physician for the same beneficiary on the same day unless the physician documents that the visits were for unrelated problems in the office or outpatient setting which could not be provided during the same encounter (e.g., office visit for blood pressure medication evaluation, followed 5 hours later by a visit for evaluation of leg pain following an accident).

C. Office/Outpatient or Emergency Department Visit On Day Of Admission To Nursing Facility.--Do not pay a physician for an emergency department visit or an office visit and a comprehensive nursing facility assessment on the same day. Bundle evaluation and management services on the same date provided in sites other than the nursing facility into the initial nursing facility care code when performed on the same date as the nursing facility admission by the same physician. (See §15509.)

D. Injection and Evaluation and Management Code Billed Separately on Same Day of Service.--Advise physicians that CPT code 99211 cannot be used to report a visit solely for the purpose of receiving an injection which meets the definition of CPT codes 90782, 90783, 90784, or 90788. Do not pay CPT codes 90782, 90783, 90784, or 90788 if any other physician fee schedule service was rendered.

The drug is billed as a J code, whether the injection is separately billable or not.

If no evaluation and management service or other service is provided on the same day as the injection, the injection code is billed.

15504. PAYMENT FOR HOSPITAL OBSERVATION SERVICES (CODES 99217-99220)

A. Who May Bill Initial Observation Care.--Pay for initial observation care billed by only the physician who admitted the patient to hospital observation and was responsible for the patient during his/her stay in observation. A physician who does not have inpatient admitting privileges but who is authorized to admit a patient to observation status may bill these codes.

For a physician to bill the initial observation care codes, there must be a medical observation record for the patient which contains dated and timed physician's admitting orders regarding the care the patient is to receive while in observation, nursing notes, and progress notes prepared by the physician while the patient was in observation status. This record must be in addition to any record prepared as a result of an emergency department or outpatient clinic encounter.

Payment for an initial observation care code is for all the care rendered by the admitting physician on the date the patient was admitted to observation. All other physicians who see the patient while he or she is in observation must bill the office and other outpatient service codes or outpatient consultation codes as appropriate when they provide services to the patient.

For example, if an internist admits a patient to observation and asks an allergist for a consultation on the patient's condition, only the internist may bill the initial observation care code. The allergist must bill using the outpatient consultation code that best represents the services he or she provided. The allergist cannot bill an inpatient consultation since the patient was not a hospital inpatient.

B. Physician Billing For Observation Care Following Admission To Observation.--If the patient is discharged on the same date as admission to observation, pay only the initial observation care code because that code represents a full day of care.

If the patient remains in observation after the first date following the admission to observation, it is expected that the patient would be discharged on that second calendar date. The physician bills CPT code 99217 for observation care discharge services provided on the second date.

In the rare circumstance when a patient is held in observation status for more than two calendar dates, the physician must bill subsequent services furnished before the date of discharge using the outpatient/office visit codes. The physician may not use the subsequent hospital care codes since the patient is not an inpatient of the hospital.

C. Admission To Inpatient Status From Observation.--If the same physician who admitted a patient to observation status also admits the patient to inpatient status from observation before the end of the date on which the patient was admitted to observation, pay only an initial hospital visit for the evaluation and management services provided on that date. Medicare payment for the initial hospital visit includes all services provided to the patient on the date of admission by that physician, regardless of the site of service. The physician may not bill an initial observation care code for services on the date that he or she admits the patient to inpatient status. If the patient is admitted to inpatient status from observation subsequent to the date of admission to observation, the physician must bill an initial hospital visit for the services provided on that date. The physician may not bill the hospital observation discharge management code (code 99217) or an outpatient/office visit for the care provided in observation on the date of admission to inpatient status.

D. Hospital Observation During Global Surgical Period.--The global surgical fee includes payment for hospital observation (codes 99217, 99218, 99219, and 99220) services unless the criteria for use of CPT modifiers 24, 25, or 57 are met. Pay for these services in addition to the global surgical fee only if both of the following requirements are met:

D. Transfer From One Hospital To Another By Same Physician; Transfer Within Facility To Prospective Payment System (PPS) Exempt Unit of Hospital; Transfer From One Facility To Another Separate Entity Under Same Ownership and/or Part of Same Complex; or Transfer From One Department To Another Within Single Facility.--Advise physicians that they may bill both the hospital discharge management code and an initial hospital care code when the discharge and admission do not occur on the same day if the transfer is between (1) different hospitals, (2) different facilities under common ownership which do not have merged records, or (3) between the acute care hospital and a PPS exempt unit within the same hospital when there are no merged records.

In all other transfer circumstances, the physician should bill only the appropriate level of subsequent hospital care for the date of transfer.

E. Initial Hospital Care Service History and Physical That Is Less Than Comprehensive.--Advise physicians that when a physician performs a visit or consultation that meets the definition of a level 5 office visit or consultation several days prior to an admission and then on the day of admission performs less than a comprehensive history and physical, he or she should report the office visit or consultation that reflects the services furnished and also report the lowest level initial hospital care code (i.e., code 99221) for the initial hospital admission. Pay the office visit as billed and the level 1 initial hospital care code.

F. Initial Hospital Care Visits by Two Different M.D.s or D.O.s When They Are Involved in Same Admission.--Advise physicians to use the initial hospital care codes (codes 99221-99223) to report the first hospital inpatient encounter with the patient when he or she is the admitting physician.

Consider only one M.D. or D.O. to be the admitting physician and permit only the admitting physician to use the initial hospital care codes. Advise physicians that if they participate in the care of a patient but are not the admitting physician of record, they should bill the inpatient evaluation and management services codes that describe their participation in the patient's care (i.e., subsequent hospital visit or inpatient consultation).

G. Initial Hospital Care and Nursing Facility Visit on Same Day.--Pay only the initial hospital care code if the patient is admitted to a hospital following a nursing facility visit on the same date by the same physician. Instruct physicians that they may not report a nursing facility service and an initial hospital care service on the same day. Payment for the initial hospital care service includes all work performed by the physician in all sites of service on that date.

15505.2 Subsequent Hospital Visit and Hospital Discharge Management (Codes 99231-99239).--

A. Subsequent Hospital Visit and Discharge Management on Same Day.--Pay only the hospital discharge management code on the day of discharge (unless it is also the day of admission, in which case, the admission service and not the discharge management service is billed). Do not pay both a subsequent hospital visit in addition to hospital discharge day management service on the same day by the same physician. Instruct physicians that they may not bill for both a hospital visit and hospital discharge management for the same date of service.

B. Hospital Discharge Management (CPT Codes 99238 and 99239) and Nursing Facility Admission Code When Patient Is Discharged From Hospital and Admitted To Nursing Facility on Same Day.--Pay the hospital discharge code (codes 99238 or 99239) in addition to a nursing facility admission code when they are billed by the same physician with the same date of service.

If a surgeon is admitting the patient to the nursing facility due to a condition that is not as a result of the surgery during the post-operative period of a service with the global surgical period, he/she bills for the nursing facility admission and care with a -24 modifier and provides documentation that the service is unrelated to the surgery (e.g., return of an elderly patient to the nursing facility in which he/she has resided for 5 years following discharge from the hospital for cholecystectomy).

Do not pay for a nursing facility admission by a surgeon in the postoperative period of a procedure with a global surgical period if the patient's admission to the nursing facility is to receive post operative care related to the surgery (e.g., admission to a nursing facility to receive physical therapy following a hip replacement). Payment for the nursing facility admission and subsequent nursing facility services are included in the global fee and cannot be paid separately.

15506. CONSULTATIONS (Codes 99241 - 99275)

Do not pay for a nursing facility admission by a surgeon in the postoperative period of a procedure with a global surgical period if the patient's admission to the nursing facility is to receive post operative care related to the surgery (e.g., admission to a nursing facility to receive physical therapy following a hip replacement). Payment for the nursing facility admission and subsequent nursing facility services are included in the global fee and cannot be paid separately.

A. Consultation Versus Visit.--Pay for a consultation when all of the criteria for the use of a consultation code are met:

(1) Specifically, a consultation is distinguished from a visit because it is provided by a physician whose opinion or advice regarding evaluation and/or management of a specific problem is requested by another physician or other appropriate source (unless it is a patient-generated confirmatory consultation).

(2) A request for a consultation from an appropriate source and the need for consultation must be documented in the patient's medical record.

(3) After the consultation is provided, the consultant prepares a written report of his/her findings which is provided to the referring physician.

Consultations may be billed for time if the counseling/coordination of care constitutes more than 50 percent of the face-to-face encounter between the physician and the patient. The preceding requirements must also be met.

B. Consultation Followed By Treatment.--Pay for an initial consultation if all the criteria for a consultation are satisfied. Payment may be made regardless of treatment initiation unless a transfer of care occurs. A transfer of care occurs when the referring physician transfers the responsibility for the patient's complete care to the receiving physician at the time of referral, and the receiving physician documents approval of care in advance. The receiving physician would report a new or established patient visit depending on the situation (a new patient is one who has not received any professional services from the physician or another physician of the same specialty who belongs to the same group practice, within the past 3 years) and setting (e.g., office or inpatient).

A physician consultant may initiate diagnostic and/or therapeutic services at an initial or subsequent visit. Subsequent visits (not performed to complete the initial consultation) to manage a portion or all of the patient's condition should be reported as established patient office visit or subsequent hospital care, depending on the setting.

C. Consultations Requested by Members of Same Group.--Pay for a consultation if one physician in a group practice requests a consultation from another physician in the same group practice as long as all of the requirements for use of the CPT consultation codes are met. (See §§15506A and 15501.H.)

Non-physician practitioners, e.g., nurse practitioners, certified nurse-midwives or physician assistants, may request a consultation. They may also perform other medically necessary services, e.g., consultations when the performance is within the scope of practice for that type of non-physician practitioner in the State in which they practice. Applicable collaboration and general supervision rules apply as well as billing rules.

D. Documentation for Consultations.—A request for a consultation from an appropriate source and the need for consultation must be documented in the patient's medical record. A written report must be furnished to the requesting physician.

In an emergency department or an inpatient or outpatient setting in which the medical record is shared between the referring physician and the consultant, the request may be documented as part

15509.1 Payment For Physician's Visits To Residents Of Skilled Nursing Facilities and Nursing Facilities.--

A. Visits to Perform Resident Assessments.--Pay for visits necessary to perform all Medicare required assessments. Physicians should use the CPT codes for comprehensive nursing facility assessments (99301-99303) to report evaluation and management services involving comprehensive resident assessments. Evaluation and Management documentation guidelines apply. (See §15510 for further clarification on use of SNF/NF codes.)

B. Visits to Comply With Federal Regulations (42 CFR 483.40).--Pay for visits required to monitor and evaluate residents at least once every 30 days for the first 90 days after admission and at least once every 60 days thereafter. These visits and all other medically necessary visits for the diagnosis or treatment of illness or injury or to improve the functioning of a malformed body member are covered under Medicare Part B. Physicians should use CPT codes for subsequent nursing facility care (99311-99313) when reporting evaluation and management services that do not involve resident assessments. Medicare does not pay for additional visits required by State law for an admission unless the visits are necessary to meet the medical needs of the individual resident.

C. Medically Complex Care.--Pay for visits to residents in a SNF who are receiving services for medically complex care upon discharge from an acute care facility when the visits are medically necessary and documented in the medical record. Physicians should use CPT codes for subsequent nursing facility care (99311-99313) when reporting evaluation and management services.

D. Visits by Non-Physician Practitioners.--Visits to comply with Federal Regulations (see 15509.1B) in SNFs after the initial visit by the physician may, at the option of the physician, be provided by a non-physician practitioner, i.e., physician assistant (PA), nurse practitioner (NP) or clinical nurse specialist (CNS). (Refer to 42 CFR 483.40(4) and (e).)

Any medically necessary physician task in a NF (including tasks which the regulations specify must be performed personally by the physician) may also be satisfied, when performed by an NP, PA or CNS (at the option of the State) who is not an employee of the facility in which they practice. (Refer to 42 CFR 483.40 (f).)

Where a physician establishes an office in a SNF/NF, the "incident to" services and requirements are confined to this discrete part of the facility designated as his/her office. "Incident to" services may not be billed in a hospital setting. Thus, services performed outside the "office" area would be subject to the coverage rules applicable to services provided outside the office setting, i.e., nursing home. (Refer to CIM 45-15.)

Services provided by physician-employed or independent non-physician practitioners must meet Medicare requirements and fall within the scope of services that practitioners are licensed to perform. A physician assistant must be under the general supervision of the physician. These visits and all other medically necessary visits for the diagnosis or treatment of illness or injury or to improve the functioning of a malformed body member are covered under Medicare Part B.

E. Gang Visits.--Although the selection of the level of service for an evaluation and management encounter is not based on time, the CPT codes provide an approximate time typically spent with a resident. The level of service and code billed must be medically necessary (§§1862 (a)(1)(A)of the Social Security Act) for each resident. Claims for an unreasonable number of visits to residents at a facility within a 24-hour period may indicate an aberrancy and result in medical review to determine medical necessity. Medical records must document the specific services to each individual resident.

15510. HOME CARE AND DOMICILIARY CARE VISITS (CODES 99321 - 99353)

A. Physician Visits to Patients Residing in Various Places of Service.--Current Procedural Terminology (CPT) codes 99321 through 99333, Domiciliary, Rest Home (e.g., Boarding Home), or Custodial Care Services, are used to report evaluation and management (E/M) services to residents residing in a facility which provides, room, board, and other personal assistance services, generally on a long- term basis. These codes are limited to the specific two digit places of service (POS) 33 (Custodial Care Facility) and 55 (Residential Substance Abuse Facility). These facilities, also, often referred to as adult living facilities or assisted living facilities.

Physicians and providers furnishing E/M services to residents in a living arrangement described by one of the POS listed above must use the level of service code in the range of codes 99321- 99333 to report the service they provide.

CPT codes 99341 through 99350, Home Services codes, are used to report E/M services furnished to a patient residing in his or her own private residence and not any type of facility. These codes apply only to the specific two digit POS 12 (Patient's Home). Home Services codes, CPT codes 99341 through 99350, may not be used for billing for E/M services provided other than in the private residence of an individual.

E/M services provided to patients residing in a Skilled Nursing Facility (SNF) (CPT) definition formerly identified as SNFs, intermediate care facilities (ICFs), or long term care facilities (LTCFs) must be reported using the appropriate level of service code within the range identified for Comprehensive Nursing Facility Assessments and Subsequent Nursing Facility Care services. Codes range from 99301 through 99303 for the former and 99311 through 99313 for the latter, and Nursing Facility Discharge Services codes 99315 - 99316. These codes are limited to the specific two digit POS 31 (SNF), 32 (Nursing Home/Nursing Facility), 54 (Intermediate Care Facility/Mentally Retarded) and 56 (Psychiatric Residential Treatment Center).

The nursing facility codes should be used with POS 31 if the patient is in a Part A SNF stay and POS 32 if the patient does not have Part A SNF benefits.

15511. PROLONGED SERVICES AND STANDBY SERVICES (CODES 99354-99360)

15511.1 Prolonged Services (Codes 99354 - 99355).--

A. Required Companion Codes.--Pay prolonged services codes 99354-99355 when they are billed on the same day by the same physician as the companion evaluation and management codes and:

- The companion codes for 99354 are 99201-99205, 99212-99215, 99241-99245; or 99341- 99345; 99347 - 99350 to be used;

- The companion codes for 99355 are 99354 and one of the evaluation and management codes required for 99354 to be used;

- The companion codes for 99356 are 99221-99223, 99231-99233, 99251-99255, 99261-99263, 99301-99303, or 99311-99313; or

- The companion codes for 99357 are 99356 and one of the evaluation and management codes required for 99357 to be used.

Do not pay prolonged services codes 99354-99358 unless they are accompanied by one of these companion codes.

B. Requirement for Physician Presence.--Advise physicians to count only the duration of direct face-to-face contact between the physician and the patient (whether the service was continuous or not) beyond the typical time of the visit code billed to determine whether prolonged services can be billed and to determine the prolonged services codes that are allowable. In the case of prolonged office services, time spent by office staff with the patient, or time the patient remains unaccompanied in the office cannot be billed. In the case of prolonged hospital services, time spent waiting for test results, for changes in the patient's condition, for end of a therapy, or for use of facilities cannot be billed as prolonged services.

C. Documentation.--Do not require documentation to accompany the bill for prolonged services unless the physician has been targeted for medical review. Advise physicians that to support billing for prolonged services, the medical record must document the duration and content of the evaluation and management code billed and that the physician have personally furnished at least 30 minutes of direct service after the typical time of the evaluation and management service had been exceeded by at least 30 minutes.

D. Use of the Codes.--Advise physicians that prolonged services codes can be billed only if the total duration of all physician direct face-to-face service (including the visit) equals or exceeds the threshold time for the evaluation and management service the physician provided (typical time plus 30 minutes). If the total duration of direct face-to-face time does not equal or exceed the threshold time for the level of evaluation and management service the physician provided, the physician may not bill for prolonged services.

E. Threshold Times for Codes 99354 and 99355.--If the total direct face-to-face time equals or exceeds the threshold time for code 99354, but is less than the threshold time for code 99355, the physician should bill the visit and code 99354. Do not accept more than 1 unit of code 99354. If the total direct face-to-face time equals or exceeds the threshold time for code 99355 by no more than 29 minutes, the physician should bill the visit code 99354 and one unit of code 99355. One additional unit of code 99355 is billed for each additional increment of 30 minutes extended duration. Use the following threshold times to determine if the prolonged services codes 99354 and/or 99355 can be billed with the office/outpatient visit and consultation codes.

Code	Typical time for code	Threshold time to bill code 99354	Threshold time to bill codes 99354 and 99355
99201	10	40	85
99202	20	50	95
99203	30	60	105
99204	45	75	120
99205	60	90	135
99212	10	40	85
99213	15	45	90
99214	25	55	100
99215	40	70	115
99241	15	45	90
99242	30	60	105
99243	40	70	115
99244	60	90	135
99245	80	110	155
99341	20	50	95
99342	30	60	105
99343	45	75	120
99344	60	90	135
99345	75	105	150
99347	15	45	90
99348	25	55	100
99349	40	70	115
99350	60	90	135

Add 30 minutes to the threshold time for billing codes 99354 and 99355 to get the threshold time for billing code 99354 and 2 units of code 99355. For example, to bill code 99354 and 2 units of code 99355 when billing a code 99205, the threshold time is 150 minutes.

F. Threshold Times for Codes 99356 and 99357.--If the total direct face-to-face time equals or exceeds the threshold time for code 99356, but is less than the threshold time for code 99357, the physician should bill the visit and code 99356. Do not accept more than 1 unit of code 99356. If the total direct face-to-face time equals or exceeds the threshold time for code 99356 by no more than 29 minutes, the physician bills the visit code 99356 and one unit of code 99357. One additional unit of code 99357 is billed for each additional increment of 30 minutes extended duration. Use the following threshold times to determine if the prolonged services codes 99356 and/or 99357 can be billed with the office/outpatient visit and consultation codes.

Code	Threshold time for code	Threshold time to bill code 99356	Threshold time to bill codes 99356 and 99357
99221	30	60	105
99222	50	80	125
99223	70	100	145
99231	15	45	90
99232	25	55	100
99233	35	65	110

Code	Typical time for code	Threshold time to bill code 99356	Threshold time to bill codes 99356 and 99357
99251	20	50	95
99252	40	70	115
99253	55	85	130
99254	80	110	155
99255	110	140	185
99261	10	40	85
99262	20	50	95
99263	30	60	105
99301	30	60	105
99302	40	70	115
99303	50	80	125
99311	15	45	90
99312	25	55	100
99313	35	65	110

Add 30 minutes to the threshold time for billing codes 99356 and 99357 to get the threshold time for billing code 99356 and 2 units of 99357.

G. Examples of Billable Prolonged Services.--

1. A physician performed a visit that met the definition of visit code 99213 and the total duration of the direct face-to-face services (including the visit) was 65 minutes. The physician bills code 99213 and 1 unit of code 99354.

2. A physician performed a visit that met the definition of visit code 99303 and the total duration of the direct face-to-face contact (including the visit) was 115 minutes. The physician bills codes 99303, 99356, and 1 unit of code 99357.

H. Examples of Nonbillable Prolonged Services.--

1. A physician performed a visit that met the definition of visit code 99212 and the total duration of the direct face-to-face contact (including the visit) was 35 minutes. The physician cannot bill prolonged services because the total duration of direct face to face service did not meet the threshold time for billing prolonged services.

2. A physician performed a visit that met the definition of code 99213 and, while the patient was in the office receiving treatment for 4 hours, the total duration of the direct face-to-face service of the physician was 40 minutes. The physician cannot bill prolonged services because the total duration of direct face to face service did not meet the threshold time for billing prolonged services.

15511.2 Prolonged Services Without Face-to-Face Service (Codes 99358-99359).--Do not pay prolonged services codes 99358 and 99359, which do not require any direct patient contact. Payment for these services is included in the payment for direct face to face services that physicians bill. The physician cannot bill the patient for these services since they are Medicare covered services and payment is included in the payment for other billable services.

2001 GEOGRAPHIC PRACTICE COST INDICES BY MEDICARE CARRIER AND LOCALITY

Carrier Number	Locality Number	Locality Name	Work	Practice Expense	Mal-practice
00510	00	ALABAMA	0.978	0.871	0.841
00831	01	ALASKA	1.063	1.172	1.378
00832	00	ARIZONA	0.994	0.975	1.150
00520	13	ARKANSAS	0.953	0.851	0.371
02050	26	ANAHEIM/SANTA ANA, CA	1.036	1.187	0.901
02050	18	LOS ANGELES, CA	1.055	1.169	0.901
31140	03	MARIN/NAPA/SOLANO, CA	1.014	1.205	0.677
31140	07	OAKLAND/BERKELEY, CA	1.040	1.216	0.677
31140	05	SAN FRANCISCO, CA	1.067	1.378	0.677
31140	06	SAN MATEO, CA	1.047	1.353	0.677
31140	09	SANTA CLARA, CA	1.062	1.321	0.653
02050	17	VENTURA, CA	1.027	1.128	0.750
02050	99	REST OF CALIFORNIA*	1.007	1.039	0.723
31140	99	REST OF CALIFORNIA*	1.007	1.039	0.723
00824	01	COLORADO	0.986	0.981	0.817
10230	00	CONNECTICUT	1.049	1.164	1.009
00902	01	DELAWARE	1.019	1.032	0.786
00903	01	DC + MD/VA SUBURBS	1.050	1.164	0.970
00590	03	FORT LAUDERDALE, FL	0.996	1.022	1.830
00590	04	MIAMI, FL	1.015	1.064	2.439
00590	99	REST OF FLORIDA	0.975	0.947	1.296
00511	01	ATLANTA, GA	1.006	1.046	0.943
00511	99	REST OF GEORGIA	0.970	0.896	0.943
00833	01	HAWAII/GUAM	0.997	1.154	0.894
05130	00	IDAHO	0.960	0.887	0.532
00952	16	CHICAGO, IL	1.027	1.090	1.745
00952	12	EAST ST. LOUIS, IL	0.988	0.927	1.589
00952	15	SUBURBAN CHICAGO, IL	1.006	1.069	1.505
00952	99	REST OF ILLINOIS	0.964	0.888	1.074
00630	00	INDIANA	0.981	0.919	0.445
00826	00	IOWA	0.959	0.879	0.622
00650	00	KANSAS*	0.963	0.897	0.823
00740	04	KANSAS*	0.963	0.897	0.823
00660	00	KENTUCKY	0.970	0.870	0.842
00528	01	NEW ORLEANS, LA	0.998	0.947	1.218
00528	99	REST OF LOUISIANA	0.969	0.876	1.052
31142	03	SOUTHERN MAINE	0.979	1.015	0.687
31142	99	REST OF MAINE	0.961	0.917	0.687
00901	01	BALTIMORE/SURR. CNTYS, MD	1.020	1.038	1.007
00901	99	REST OF MARYLAND	0.985	0.979	0.820

2001 GEOGRAPHIC PRACTICE COST INDICES BY MEDICARE CARRIER AND LOCALITY

Carrier Number	Locality Number	Locality Name	Work	Practice Expense	Mal-practice
31143	01	METROPOLITAN BOSTON	1.040	1.218	0.748
31143	99	REST OF MASSACHUSETTS	1.010	1.111	0.748
00953	01	DETROIT, MI	1.042	1.030	2.903
00953	99	REST OF MICHIGAN	0.996	0.938	1.700
10240	00	MINNESOTA	0.990	0.971	0.479
10250	00	MISSISSIPPI	0.957	0.841	0.750
00740	02	METROPOLITAN KANSAS CITY, MO	0.988	0.958	1.021
00523	01	METROPOLITAN ST. LOUIS, MO	0.994	0.940	1.022
00740	99	REST OF MISSOURI*	0.946	0.826	0.979
00523	99	REST OF MISSOURI*	0.946	0.826	0.979
00751	01	MONTANA	0.951	0.877	0.729
00655	00	NEBRASKA	0.949	0.875	0.436
00834	00	NEVADA	1.005	1.035	1.103
31144	40	NEW HAMPSHIRE	0.987	1.032	0.919
00805	01	NORTHERN NJ	1.057	1.192	0.827
00805	99	REST OF NEW JERSEY	1.028	1.102	0.827
00521	05	NEW MEXICO	0.973	0.905	0.809
00803	01	MANHATTAN, NY	1.093	1.352	1.661
00803	02	NYC SUBURBS/LONG I., NY	1.067	1.242	1.942
00803	03	POUGHKPSIE/N NYC SUBURBS, NY	1.010	1.079	1.300
14330	04	QUEENS, NY	1.057	1.231	1.855
00801	99	REST OF NEW YORK	0.998	0.951	0.778
05535	00	NORTH CAROLINA	0.970	0.927	0.546
00820	01	NORTH DAKOTA	0.950	0.879	0.657
16360	00	OHIO	0.989	0.941	1.016
00522	00	OKLAHOMA	0.969	0.879	0.447
00835	01	PORTLAND, OR	0.996	1.035	0.511
00835	99	REST OF OREGON	0.961	0.935	0.511
00865	01	METROPOLITAN PHILADELPHIA, PA	1.023	1.090	1.310
00865	99	REST OF PENNSYLVANIA	0.989	0.930	0.705
00973	20	PUERTO RICO	0.882	0.720	0.317
00870	01	RHODE ISLAND	1.017	1.067	1.036
00880	01	SOUTH CAROLINA	0.975	0.905	0.279
00820	02	SOUTH DAKOTA	0.935	0.876	0.420
05440	35	TENNESSEE	0.975	0.900	0.572
00900	31	AUSTIN, TX	0.986	0.998	0.854
00900	20	BEAUMONT, TX	0.992	0.895	1.362
00900	09	BRAZORIA, TX	0.992	0.978	1.362
00900	11	DALLAS, TX	1.010	1.040	0.930
00900	28	FORT WORTH, TX	0.987	0.976	0.930

2001 GEOGRAPHIC PRACTICE COST INDICES BY MEDICARE CARRIER AND LOCALITY

Carrier Number	Locality Number	Locality Name	Work	Practice Expense	Mal-practice
00900	15	GALVESTON, TX	0.988	0.969	1.362
00900	18	HOUSTON, TX	1.020	1.007	1.377
00900	99	REST OF TEXAS	0.966	0.884	0.914
00910	09	UTAH	0.977	0.925	0.619
31145	50	VERMONT	0.973	0.985	0.544
00973	50	VIRGIN ISLANDS	0.965	1.029	1.017
10490	00	VIRGINIA	0.985	0.939	0.529
00836	02	SEATTLE (KING CNTY), WA	1.005	1.090	0.765
00836	99	REST OF WASHINGTON	0.982	0.974	0.765
16510	16	WEST VIRGINIA	0.963	0.852	1.242
00951	00	WISCONSIN	0.981	0.931	0.890
00825	21	WYOMING	0.967	0.895	0.855

* Payment locality is serviced by two carriers.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA and the STATE OF FLORIDA, ex rel. THEODORE A. SCHIFF, M.D.,

Plaintiff,

v.

GARY L. MARDER , D.O.; ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation,

Defendant.

DECLARATION OF FIRST COAST SERVICE OPTIONS, INC. IN SUPPORT OF THE UNITED STATES' MOTION FOR SUMMARY JUDGMENT

I, John Jacobs, being duly sworn, do hereby depose and state:

1. I am employed as the Zone Program Integrity Contractor (ZPIC) Support Manager for First Coast Service Options, Inc. ("FCSO"). I have been employed with FCSO since January 27, 2003 and served in this position since January 4, 2014. As part of my work with FCSO, I serve as the First Coast point of contact for the ZPIC and various law enforcement agencies in support of investigations involving Medicare health care fraud, mail fraud, wire fraud, conspiracy, and money laundering. First Coast Service Options, Inc. ("FCSO") is the CMS contractor tasked with administering Medicare payment processing and auditing functions in the geographic region in which the defendants in this case have done business.

2. My responsibilities as the ZPIC Support Manager for FCSO involves supporting the ZPIC and law enforcement investigation of fraudulent claims submitted to the Medicare Program through FCSO by responding to requests for information and referrals for action addressed to FCSO from the ZPIC and law enforcement. FCSO has contracted to receive, adjudicate, process and pay Medicare claims submitted to it by Medicare beneficiaries or suppliers for physician services payable under Part B of the Medicare Program.

3. In the course of fulfilling my responsibilities for supporting the investigation of fraudulent claims, I have access to and utilize the correspondence and other materials exchanged between Medicare suppliers and FCSO. I also have access to and utilize information regarding the specific nature of the claims submitted by Medicare providers for services rendered to Medicare beneficiaries, including the patient, the item billed, the ordering physician, the diagnosis claimed to support the item billed, the amount billed and the amount paid.

4. I have knowledge of the facts stated herein concerning the investigation of the defendants in this lawsuit.

MEDICARE ENROLLMENT

5. In order to become and remain as qualified Medicare providers, the defendants each submitted applications to the Medicare Program. The defendants also submitted various other documents to identify the accounts to which its Medicare payments should be credited, the personnel associated with the company as well as

miscellaneous correspondence. FCSO maintains these documents in the course of its business and for a business purpose. I have obtained the documents in the possession of FCSO that were received from the defendants and FCSO's related materials. Copies of the applications filed by Gary Marder, D.O. ("Marder") are attached hereto as Exhibit 1 and copies of the applications filed by Robert Kendall, M.D. ("Kendall") are attached hereto as Exhibit 2.

MEDICARE COVERAGE

6. Medicare reimburses medical services that are "reasonable and necessary" for the diagnosis and treatment of illness or injury. The Medicare Program Integrity Manual, Chapter 13, Section 13.1, states that the primary authority for all coverage provisions and subsequent policies is the Social Security Act (the Act), and that contractors use Medicare policies in the form of regulations, National Coverage Determinations, coverage provisions in interpretive manuals, and Local Coverage Determinations ("LCD")to apply the provisions of the Act.

7. When decisions are made on the coverage of particular items or services, the Medicare Program Integrity Manual, Chapter 13, states, among other things, that relevant sources include published authoritative evidence derived from randomized clinical trials, as well as general acceptance by the medical community (standard of practice), as supported by sound medical evidence based on scientific data or research studies published in peer-reviewed medical journals; consensus of expert medical opinion (i.e., recognized authorities in the field); or medical opinion derived from consultations with medical associations or other health care experts.

RADIATION THERAPY

8. Radiation therapy is a covered service under the Medicare Program. 42 U.S.C. § 1395x(s)(4); 42 CFR 410.35.

9. Since at least 2001, Chapter 15, Section 90 of the Medicare Benefit Policy Manual has stated, among other things, that radiation services rendered to a Medicare beneficiary must be directly and personally supervised by a physician physically who is in the office and immediately available:

> X-ray, radium, and radioactive isotope therapy furnished in a non-provider facility require direct personal supervision of a physician. The physician need not be in the same room, but must be in the area and immediately available to provide assistance and direction throughout the time the procedure is being performed.

Medicare Benefit Policy Manual, Part 3 – Claims Process Transmittal 1725, Section 2075 - X-Ray, Radium, and Radioactive Isotope Therapy (Rev. 1, 10-01-03) attached hereto as Exhibit 3.

10. Since at least 2003, the Medicare Claims Processing Manual, Chapter 13 - Radiology Services and Other Diagnostic Procedures, Section 70.3 - Radiation Treatment Delivery (CPT 77401-77417) stated, among other things, that

> These services are paid for on a daily basis under CPT codes 77401-77416 for radiation treatment delivery.
> ....
> Multiple treatment sessions on the same day are payable as long as there has been a distinct break in therapy services, and the individual sessions are of the character usually furnished on different days.

Medicare Claims Processing Manual, Chapter 13 - Radiology Services and Other Diagnostic Procedures, Chapter 13, Section 70.3 attached hereto as Exhibit 4.

11. On April 2, 2003, the Centers for Medicare and Medicaid Services released a Program Memorandum (PM) (Transmittal A-03-020) which addressed Billing

for Radiation Therapy (CPT Codes 77401 through 77416) by hospitals for outpatient services, attached hereto as Exhibit 5. This Program Memorandum stated, among other things, that:

a. CPT Codes 77401 through 77416 may be reported more than once per date of service only when radiation treatment is provided during completely different sessions.

b. Only one of these codes may be reported for each treatment session no matter how many areas are treated or no matter how much radiation is delivered.

c. CPT Codes 77402 through 77406 describe treatment delivery for a single treatment area. CPT Codes 77407 through 77411 describe treatment delivery to two treatment areas. CPT Codes 77412 through 77416 describe treatment delivery to three or more treatment areas.

d. In the cases of CPT codes 77407 through 77416, the number of distinct treatment areas and complexity of the treatment determine which code series to report, which is then modified by the selection of energy (ie, MV).

12. As part of its duties, FCSO issues newsletters on a regular basis. A copy of Volume 4 Number 3 of the Medicare Part B Update for the Third Quarter 2006 is attached hereto as Exhibit 6. These Medicare Part B Updates are mailed to all Medicare providers and are available on the website maintained by FCSO. Pages 3 through 6 of this Update is an article entitled "Requirements for the Payment of Medicare Claims—A Selection of Some Important Criteria". The article address several different documentation requirements applicable to claims submitted to Medicare, including that all services must be supported by documentation created near the time of service and must also be signed and dated.

13. As part of its duties, FCSO also issues what are known as Local Coverage Determinations. FCSO issued a Local Coverage Determination ("LCD") effective February 13, 2011 with a revision effective October 1, 2011 titled Radiation Therapy for T1 Basal Cell and Squamous Cell Carcinomas of the Skin. This LCD was identified as L31510. A copy of the original and revised LCD are attached hereto as Exhibits 7 and 8, respectively.

14. FCSO also looks to information published by industry groups for further guidance in administering benefits under the Medicare Program. For example, the American Medical Association publishes Clinical Examples in Radiology. In 2007, it published a "Radiology FAQ" which addressed billing questions related to CPT Code 77401 through 77416. A copy of that document is attached hereto as Exhibit 9.

"INCIDENT TO" SERVICES

15. Medicare also allows physicians to submit claims for services rendered by other employees in certain circumstances. "Incident to services" are services that are furnished by other employees of the physician "incident to" the professional services personally rendered by the physician. These services, even though not rendered by the physician can be billed in the physician's name if certain requirements are met. One of the requirements is that although the physician does not have to be physically present in the treatment room while the service is being provided, they must be present in the immediate office suite to render assistance if needed.

16. "Incident to" services can also be directly supervised by non-physician practitioners such as physician assistants and nurse practitioners, but are then reimbursed at 85 percent of the physician fee schedule.

17. Medicare coverage of "incident to" services is limited to services for which payment is **not** made under a separate benefit category listed in §1861(s) of the Social Security Act. 42 CFR 410.26(a)(7). For example, diagnostic tests are covered under §1861(s)(3) of the Social Security Act, and radiation therapy services are covered

under §1861(s)(4) of the Social Security Act. Those services cannot be reimbursed under the incident to rules, but must adhere to the separate rules applicable to them.

PATHOLOGY SERVICES

18. Pathology services are comprised of a Professional Component and a Technical Component, both of which may be performed independently by different providers.

19. Multiple references confirm that the TC of physician pathology services refers to the preparation of the slide, involving tissue or cells that a pathologist will interpret, and that the pathologist's interpretation of the slide is the professional component (PC) service. Attached hereto as Exhibit 10 is a composite exhibit containing the following documents published by the United States, Medicare and FCSO which address this issue:

a. Federal Register, Volume 72 Issue 227 (Tuesday, November 27, 2007) (Section 104--Extension of Treatment of Certain Physician Pathology Services Under Medicare); Federal Register
b. Volume 77 Issue 222 (Friday, November 16, 2012) (F. Extension of Payment for Technical Component of Certain Physician Pathology Services, 1. Background and Statutory Authority)
c. FCSO Part B Update 2007 vol. 5 number 2 141058;
d. MLN Matters Number MM5347
e. MLN Matters Number MM5468 Revised.

20. Claims for pathology services included within CPT Codes 88305, 88312 and 88342 can be submitted in three ways. The claim can encompass both the Technical and Professional Components, in which case the claim is referred to as having billed "globally", or the claim can be limited to just the Technical Component or just the Professional Component.

21. If a pathology claim is billed globally, the provider simply uses the applicable CPT Code.

22. If the claim is being billed for only the technical component or the professional component, the provider bills the CPT Code together with a sub-code known as a "modifier".

23. The "TC" modifier attached to a pathology CPT code indicates that reimbursement is sought only for the technical component.

24. The "26" modifier attached to a pathology CPT code indicates that reimbursement is sought only for the Professional Component.

CLAIMS SUBMISSION

25. To obtain Medicare reimbursement for covered services pursuant to Part B, providers submit claims using forms known as "CMS 1500s". The individual billed items are identified to Medicare using a 5-digit billing code based on the Current Procedural Terminology Manual ("CPT code"), published annually by the American Medical Association. Each CPT code corresponds to a specific medical service, and the amount Medicare pays for a service is based on the CPT code.

26. A true and correct copy of the first page of the Introduction to the CPT Code Book For every year from 2008 through 2014 is attached hereto as Exhibit 11. The following is stated on that page for every year:

a. "Select the name of the procedure or service that accurately identifies the service performed. Do not select a CPT code that merely approximates the service provided"; and
b. "Any service or procedure should be adequately documented in the medical record."

27. In a letter dated May 19, 2008 which was sent to FCSO by Marder in connection with a Medicare Utilization Audit, a copy of which is attached hereto as

Exhibit 12, Marder represented to FCSO that the hyper-fractionated radiation treatments he administered to his patients were four hours apart.

28. In a letter dated May 15, 2005, which Marder sent to FCSO, Marder represented to Medicare that he performs all of the radiation therapy himself.

Pursuant to Title 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct and is based upon my personal knowledge this 23rd day of March, 2016, in Jacksonville, Florida.

By:

John Jacobs, ZPIC Support Manager,

First Coast Service Options, Inc.

Medicare Claims Processing Manual
Chapter 13 - Radiology Services and Other Diagnostic Procedures

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(Rev. 3230, 04-03-15)

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(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

The ICD Coding Guidelines for Outpatient Services (hospital-based and physician office) have instructed physicians to report diagnoses based on test results. Instructions and examples for coding specialists, contractors, physicians, hospitals, and other health care providers to use in determining the use of ICD codes for coding diagnostic test results is found in chapter 23.

10.1 - Billing Part B Radiology Services and Other Diagnostic Procedures

(Rev. 1, 10-01-03)
SNF-533

Acceptable HCPCS codes for radiology and other diagnostic services are taken primarily from the CPT-4 portion of HCPCS. Payment is the lower of the charge or the Medicare physician fee schedule amount. Deductible and coinsurance apply, and coinsurance is based on the allowed amount.

For claims to intermediaries (FIs), revenue codes, HCPCS code, line item dates of service, units, and applicable HCPCS modifiers are required. Charges must be reported by HCPCS code. If the same revenue code applies to two or more HCPCS codes, providers should repeat the revenue code and show the line item date of service, units, and charge for each HCPCS code on a separate line.

20 - Payment Conditions for Radiology Services

(Rev. 1, 10-01-03)
B3-15022

20.1 - Professional Component (PC)

(Rev. 1, 10-01-03)

Carriers must pay for the PC of radiology services furnished by a physician to an individual patient in all settings under the fee schedule for physician services regardless of the specialty of the physician who performs the service. For services furnished to hospital patients, carriers pay only if the services meet the conditions for fee schedule payment and are identifiable, direct, and discrete diagnostic or therapeutic services to an individual patient, such as an interpretation of diagnostic procedures and the PC of

therapeutic procedures. The interpretation of a diagnostic procedure includes a written report.

20.2 - Technical Component (TC)
(Rev. 1, 10-01-03)

20.2.1 - Hospital and Skilled Nursing Facility (SNF) Patients
(Rev. 1782; Issued: 07-30-09; Effective Date: 07-01-09; Implementation Date: 07-06-09)

Carriers may not pay for the technical component (TC) of radiology services furnished to hospital patients. Payment for physicians' radiological services to the hospital, e.g., administrative or supervisory services, and for provider services needed to produce the radiology service, is made by the fiscal intermediary (FI)/AB MAC to the hospital as a provider service.

FIs/AB MACs include the TC of radiology services for hospital inpatients, except Critical Access Hospitals (CAHs), in the prospective payment system (PPS) payment to hospitals.

Hospital bundling rules exclude payment to suppliers of the TC of a radiology service for beneficiaries in a hospital inpatient stay. CWF performs reject edits to incoming claims from suppliers of radiology services.

Upon receipt of a hospital inpatient claim at the CWF, CWF searches paid claim history and compares the period between the hospital inpatient admission and discharge dates to the line item service date on a line item TC of a radiology service billed by a supplier. The CWF will generate an unsolicited response when the line item service date falls within the admission and discharge dates of the hospital inpatient claim.

Upon receipt of an unsolicited response, the carrier will adjust the TC of the radiology service and recoup the payment.

For CAHs, payment to the CAH for inpatients is made at 101 percent of reasonable cost.

Radiology and other diagnostic services furnished to hospital outpatients are paid under the Outpatient Prospective Payment System (OPPS) to the hospital. This applies to bill types 12X and 13X that are submitted to the FI/AB MAC. Effective 4/1/06, type of bill 14X is for non-patient laboratory specimens and is no longer applicable for radiology services.

As a result of SNF Consolidated Billing (Section 4432(b) of the Balanced Budget Act (BBA) of 1997), carriers may not pay for the TC of radiology services furnished to Skilled Nursing Facility (SNF) inpatients during a Part A covered stay. The SNF must bill radiology services furnished its inpatients in a Part A covered stay and payment is included in the SNF Prospective Payment System (PPS).

Radiology services furnished to outpatients of SNFs may be billed by the supplier performing the service or by the SNF under arrangements with the supplier. If billed by the SNF, Medicare pays according to the Medicare Physician Fee Schedule. SNFs submit claims to the FI/AB MAC with type of bill 22X or 23X.

20.2.2 - Services Not Furnished in Hospitals
(Rev. 1, 10-01-03)

Carriers must pay under the fee schedule for the TC of radiology services furnished to beneficiaries who are not patients of any hospital, and who receive services in a physician's office, a freestanding imaging or radiation oncology center, or other setting that is not part of a hospital.

20.2.3 - Services Furnished in Leased Departments
(Rev. 1, 10-01-03)

In the case of procedures furnished in a leased hospital radiology department to a beneficiary who is neither an inpatient nor an outpatient of any hospital, e.g., the patient is referred by an outside physician and is not registered as a hospital outpatient, both the PC and the TC of the services are payable under the fee schedule by the carrier.

20.3 – Anti-Markup Payment Limitation
(Rev. 1931, Issued: 03-12-10, Effective: 06-14-10, Implementation: 06-14-10)

Section 1842(n)(1) of the Social Security Act (the Act) establishes payment rules for certain diagnostic tests (other than clinical diagnostic laboratory tests) where the physician performing or supervising the test does not share a practice with the billing physician or other supplier. Examples of tests covered under this rule include, but are not limited to: x-rays, EKGs, EEGs, cardiac monitoring, and ultrasound services furnished on or after January 1, 1994. (Note that screening mammography services are covered under another provision of the Act and are not subject to the anti-markup payment limitation.) The anti-markup payment limitation applies to the technical component or "TC" of certain diagnostic tests that are payable on the Medicare Physician Fee Schedule (MPFS). Effective January 1, 2009, the anti-markup payment limitation also applies to the professional component or ("PC") of diagnostic tests (other than clinical diagnostic tests). The anti-markup payment limitation only applies when a physician (or other supplier) orders and bills for a diagnostic test in which the TC or PC is performed by a physician who does not "share a practice" with the ordering/billing physician (or other supplier). For more information on the anti-markup payment limitation, see chapter 1, §30.2.9.

20.3.1 – B/MAC Payment Rules
(Rev. 1931, Issued: 03-12-10, Effective: 06-14-10, Implementation: 06-14-10)

If a diagnostic test (other than a clinical diagnostic laboratory test) is personally performed or is supervised by a physician, such physician may bill under the normal

physician fee schedule rules. This includes situations in which the test is performed or supervised by another physician with whom the billing physician shares a practice (See Pub. 100-04, chapter 1, §30.2.9). Section 80, chapter 15, of Pub. 100-02, Medicare Benefit Policy, sets forth the various levels of physician supervision required for diagnostic tests. The supervision requirement for physician billing is not met when the test is administered by supplier personnel regardless of whether the test is performed at the physician's office or at another location.

If a physician bills for a diagnostic test that is subject to the anti-markup payment limitation, the fee schedule amount for the acquired service equals the lower of:

- The performing physician or other supplier's net charge to the billing physician or other supplier for performing the service;
- The billing physician or other supplier's actual charge; or
- The fee schedule amount allowed for the jurisdiction where the service was performed.

The lowest figure is the fee schedule amount for purposes of the limiting charge. (See chapter 1, §30.3.12.1 of this publication) The billing entity must identify the performing physician or other supplier (including the performing provider's NPI) and the amount the performing physician or other supplier charged the billing entity (net of any discounts). A physician who accepts assignment is permitted to bill and collect from the beneficiary only the applicable deductible and coinsurance for the acquired test. A physician who does not accept assignment is permitted to bill and collect from the beneficiary only the fee schedule amount (as defined above) for the acquired test. The limiting charge provision is not applicable.

If the physician does not identify who performed the test and provide the other required information, no payment is allowed. The physician may not bill the beneficiary any amount for the test.

20.3.2 - Billing for Services

(Rev. 1931, Issued: 03-12-10, Effective: 06-14-10, Implementation: 06-14-10)

A physician or other supplier may bill and receive Part B payment for the technical component (TC) or professional component (PC) of diagnostic tests which the physician or other supplier contracts a physician, medical group, or other supplier to perform. (This claim and payment procedure does not extend to clinical diagnostic laboratory tests.) The anti-markup rule will apply to the TC or PC of diagnostic tests that have been ordered by the billing physician or other supplier (or by a party financially related to the billing physician or other supplier through common ownership or control) if the performing physician or other supplier does not meet the criteria for "sharing a practice" with the ordering/billing entity. An example is when the attending physician orders radiology tests from a radiologist and the radiologist purchases the tests from an imaging center

with whom the radiologist does not meet the criteria for "sharing a practice." Under the anti-markup payment limitation, the billing physician or other supplier may not mark up the charge for a test from the acquisition price and must accept as full payment for the test (even if assignment is not accepted) the lowest of: the fee schedule amount as if the performing physician or other supplier had billed directly, the billing entity's actual charge, or the performing physician or other supplier's net charge to the billing entity. The billing physician or other supplier must be financially related to the physician or group that ordered the tests through common ownership or control.

If the performing physician or other supplier meets the criteria for "sharing a practice" with the billing physician or other supplier, then the anti-markup payment limitation will not apply and the lower of the physician fee schedule amount or the billed amount will be paid.

The physician or other supplier that performed the component that is subject to the anti-markup rule must be enrolled in the Medicare program. No formal reassignment is necessary; however, reassigned services are also subject to the anti-markup payment limitation.

A. Radiology Services

Contractors shall apply the anti-markup payment limitation to the TC and PC of radiology diagnostic testing services other than screening mammography procedures. See Publication 100-04, chapter 1, §30.2.9 for more information on the anti-markup payment limitation.

B. Payment to a Physician or Other Supplier of Diagnostic Tests for Services Subject to the Anti-Markup Payment Limitation

A physician or other supplier that provides diagnostic tests may bill and receive the Part B payment for the TC or PC of diagnostic tests which that physician or other supplier acquires from another physician, medical group, or other supplier. If the performing physician does not meet the requirements for sharing a practice with the ordering/billing physician or other supplier, then the anti-markup payment limitation rules will apply. (See section 30.2.9 of this chapter for more information.) If the performing physician is deemed to share a practice with the physician or other supplier that ordered the test, then the physician fee schedule amount may be billed and the anti-markup payment limitation will not apply. In either case, the performing physician or other supplier must be enrolled in the Medicare program. No formal reassignment is necessary; however, the anti-markup payment limitation will apply to reassigned services.

If the anti-markup rules apply, payment may not exceed the lowest of the following amounts:

- The performing physician or other supplier's net charge to the billing physician or other supplier;*

- The billing physician or other supplier's actual charges; or

- The fee schedule amount allowed for the test if the performing physician or other supplier billed directly.

*The net charge must be determined without regard to any charge that is intended to reflect the cost of equipment or space leased to the performing physician or supplier by or through the billing entity. For more information, see Pub. 100-04, chapter 1, §30.2.9.

The billing physician or other supplier must keep on file the name, address, and NPI of the physician or other supplier who performed the anti-markup service.

C. Sanctions

Physicians who knowingly and willfully, in repeated cases, bill Medicare beneficiaries amounts beyond those outlined in this chapter are subject to the penalties contained under §1842(j)(2) of the Act. Penalties are assigned after post-pay review depending on the severity.

D. Questionable Business Arrangements

No special charge or payment constraints are imposed on tests performed by a physician or a technician under the physician's supervision. There are two requirements for all diagnostic tests under §1861(s)(3) of the Act, as implemented by 42 CFR §410.32 and section 10 of chapter13 of this publication and section 80, chapter 15 of Pub. 100-02BP. Namely, the test must be ordered by the treating practitioner, and the test must be supervised by a physician. However, attempts may be made by the medical diagnostic community to adjust or establish arrangements which continue to allow physicians to profit from other's work or by creating the appearance that the physician has performed or supervised his/her technicians who are employed, contracted, or leased. Some of these arrangements may involve cardiac scanning services and mobile ultrasound companies leasing their equipment to physicians for the day the equipment is used, and hiring out their staff to the physicians to meet the supervision requirement.

The bona fides of such arrangements may be suspect and could be an attempt to circumvent the anti-markup payment limitation. If you have any doubt that a particular arrangement is a valid relationship where the physician is performing or supervising the services, this should be investigated. The Office of the Inspector General (OIG) has responsibility for investigating violations of §1842(n) of the Act.

Another arrangement to circumvent the anti-markup payment limitation is for the ordering physician to reassign his/her payment for the interpretation of the test to the supplier. The supplier, in turn, bills for both the test and the interpretation and pays the ordering physician a fee for the interpretation. This arrangement violates §1842(b)(6) of the Act, which prohibits Medicare from paying benefits due the person that furnished the

service to any other person, subject to limited exceptions discussed in Pub. 100-04, chapter 1, §30.2.2. Also, this arrangement could constitute a violation of §1128 B (b) of the Act, which prohibits remuneration for referrals (i.e., kickbacks).

Violations of §1128B (b) of the Act may subject the physician or supplier to criminal penalties or exclusion from the Medicare and Medicaid programs. Illegal remuneration for referrals can be found even when the ordering physician performs some service for the remuneration.

30 - Computerized Axial Tomography (CT) Procedures
(Rev. 1, 10-01-03)

Carriers do not reduce or deny payment for medically necessary multiple CT scans of different areas of the body that are performed on the same day.

The TC RVUs for CT procedures that specify "with contrast" include payment for high osmolar contrast media. When separate payment is made for low osmolar contrast media under the conditions set forth in §30.1.1, reduce payment for the contrast media as set forth in §30.1.2.

30.1 - Low Osmolar Contrast Media (LOCM) (HCPCS Codes Q9945-Q9951)
(Rev. 627, Issued: 07-29-05, Effective: 01-01-05, Implementation: 10-31-05)

HCPCS codes A4644-A4646 have been replaced with Q9945-Q0051.

30.1.1 - Payment Criteria
(Rev. 627, Issued: 07-29-05, Effective: 01-01-05, Implementation: 10-31-05)

Carriers make separate payments for LOCM (HCPCS codes Q9945-Q9951) in the case of all medically necessary intrathecal radiologic procedures furnished to nonhospital patients. Effective January 1, 2005 in the case of intraarterial and intravenous radiologic procedures, the five restrictive criteria (a history of previous adverse reaction to contrast material, with the exception of a sensation of heat, flushing, or a single episode of nausea or vomiting; a history of asthma or allergy; significant cardiac dysfunction including recent or imminent cardiac decompensation, severe arrhythmia, unstable angina pectoris, recent myocardial infarction, and pulmonary hypertension; generalized severe debilitation; or sickle cell disease) for the payment of LOCM are eliminated.

30.1.2 - Payment Level
(Rev. 627, Issued: 07-29-05, Effective: 01-01-05, Implementation: 10-31-05)

Determine payment in the same manner as for a drug furnished incident to a physician's service.

The payment methodology for LOCM for the period of January 1, 2005 through March 31, 2005 is made in accordance with the established payment for calendar year 2004 using codes A4644-A4646.

Effective April 1, 2005, the method of payment for LOCM is the average sales price (ASP) plus six percent in accordance with the standard methodology for drug pricing established by the Medicare Modernization Act (MMA0 for other than hospital outpatient claims. Payments for the new Q codes can be found in the respective quarterly Medicare Part B drug pricing files that are posted on the CMS Web site.

30.1.3 - SNF Billing and Intermediary (FI) Payment for Contrast Material Other Than Low Osmolar Contrast Material (LOCM) (Radiology)

(Rev. 1, 10-01-03)
SNF-533.1.F

When a radiology procedure is provided with contrast material, a SNF should bill using the CPT-4 code that indicates "with" contrast material. If the coding does not distinguish between "with" and "without" contrast material, the SNF should use the available code.

Contrast material other than LOCM may be billed separately in addition to the radiology procedure, or it may be billed as part of the amount for the radiology procedure. If the SNF bills separately for the contrast material and the charge for the procedure includes a charge for contrast material, the SNF must adjust the charge for the procedure to exclude any amount for the contrast material. Regardless of the billing method used, charges are subject to the fee schedule.

When billing separately for this contrast material, the SNF should use revenue code 0255 (drugs incident to radiology and subject to the payment limit) and report the charge on the same bill as the radiology procedure. The FI will not accept late charge bills for this service.

30.1.3.1 - A/B MAC (A) Payment for Low Osmolar Contrast Material (LOCM) (Radiology)

(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

The LOCM is paid on a reasonable cost basis when rendered by a SNF to its Part B patients (in addition to payment for the radiology procedure) when it is used in one of the situations listed below.

The following HCPCS are used when billing for LOCM.

HCPCS Code	Description (January 1. 1994, and later)
A4644	Supply of low osmolar contrast material (100-199 mgs of iodine);
A4645	Supply of low osmolar contrast material (200-299 mgs of iodine); or
A4646	Supply of low osmolar contrast material (300-399 mgs of iodine).

When billing for LOCM, SNFs use revenue code 0636. If the SNF charge for the radiology procedure includes a charge for contrast material, the SNF must adjust the charge for the radiology procedure to exclude any amount for the contrast material.

NOTE: LOCM is never billed with revenue code 0255 or as part of the radiology procedure.

The A/B MAC (A) will edit for the intrathecal procedure codes and the following codes to determine if payment for LOCM is to be made. If an intrathecal procedure code is not present, or one of the ICD codes is not present to indicate that a required medical condition is met, the A/B MAC (A) will deny payment for LOCM. In these instances, LOCM is not covered and should not be billed to Medicare.

When LOCM Is Separately Billable and Related Coding Requirements

- In all intrathecal injections. HCPCS codes that indicate intrathecal injections are:

  70010 70015 72240 72255 72265 72270 72285 72295

  One of these must be included on the claim; or

- In intravenous and intra-arterial injections only when certain medical conditions are present in an outpatient. The SNF must verify the existence of at least one of the following medical conditions, and report the applicable diagnosis code(s) either as a principal diagnosis code or other diagnosis codes on the claim:

  - A history of previous adverse reaction to contrast material. The applicable ICD-9-CM codes are V14.8 and V14.9. The applicable ICD-10-CM codes are Z88.8 and Z88.9. The conditions which should not be considered adverse reactions are a sensation of heat, flushing, or a single episode of nausea or vomiting. If the adverse reaction occurs on that visit with the induction of contrast material, codes describing hives, urticaria, etc. should also be present, as well as a code describing the external cause of injury and poisoning, ICD-9-CM code E947.8. The applicable ICD-10 CM codes are: T50.8X5A Adverse effect of diagnostic agents, initial encounter, T50.8X5S Adverse effect of diagnostic agents, sequela , T50.995A Adverse effect of other drugs, medicaments and biological substances, initial encounter, or T50.995S

Adverse effect of other drugs, medicaments and biological substances, sequela;

- A history or condition of asthma or allergy. The applicable ICD-9-CM codes are V07.1, V14.0 through V14.9, V15.0, 493.00, 493.01, 493.10, 493.11, 493.20, 493.21, 493.90, 493.91, 495.0, 495.1, 495.2, 495.3, 495.4, 495.5, 495.6, 495.7, 495.8, 495.9, 995.0, 995.1, 995.2, and 995.3. The applicable ICD-10-CM codes are in the table below:

ICD-10-CM Codes						
J44.0	J44.9	J45.20	J45.22	J45.30	J45.32	J45.40
J45.42	J45.50	J45.52	J45.902	J45.909	J45.998	J67.0
J67.1	JJ67.2	J67.3	J67.4	J67.5	J67.6	J67.7
J67.8	J67.9	J96.00	J96.01	J96.02	J96.90	J96.91
J96.92	T36.0X5A	T36.1X5A	T36.2X5A	T36.3X5A	T36.4X5A	T36.5X5A
T36. 6X5A	T36.7X5A	T36.8X5A	T36.95XA	T37.0X5A	T37.1X5A	T37.2X5A
T37.3X5A	T37.8X5A	T37.95XA	T38.0X5A	T38.1X5A	T38.2X5A	T38.3X5A
T38.4X5A	T38.6X5A	T38.7X5A	T38.805A	T38.815A	T38.895A	T38.905A
T38.995A	T39.015A	T39.095A	T39.1X5A	T39.2X5A	T39.2X5A	T39.315A
T39.395A	T39.4X5A	T39.8X5A	T39.95XA	T40.0X5A	T40.1X5A	T40.2X5A
T40.3X5A	T40.4X5A	T40.5X5A	T40.605A	T40.695A	T40.7X5A	T40.8X5A
T40.905A	T40.995A	T41.0X5A	T41.1X5A	T41.205A	T41.295A	T41.3X5A
T41.4X5A	T41.X5A	T41.5X5A	T42.0X5A	T42.1X5A	T42.2X5A	T42.3X5A
T42.4X5A	T42.5X5A	T42.6X5A	427.5XA	428.X5A	T43.015A	T43.025A
T43.1X5A	T43.205A	T43.215A	T43.225A	T43.295A	T43.3X5A	T43.4X5A
T43.505A	T43.595A	T43.605A	T43.615A	T43.625A	T43.635A	T43.695A
T43.8X5A	T43.95XA	T44.0X5A	T44.1X5A	T44.2X5A	T44.3X5A	T44.6X5A
T44.7X5A	T44.8X5A	T44.905A	T44.995A	T45.0X5A	T45.1X5A	T45.2X5A
T45.3X5A	T45.4X5A	T45.515A	T45.525A	T45.605A	T45.615A	T45.625A
T45.695A	T45.7X5A	T45.8X5A	T45.95XA	T46.0X5A	T46.1X5A	T46.2X5A
T46.3X5A	T46.4X5A	T46.5X5A	T46.6X5A	T46.7X5A	T46.8X5A	T46.905A
T46.995A	T47.0X5A	T47.1X5A	T47.2X5A	T47.3X5A	T47.4X5A	T47.5X5A
T47.6X5A	T47.7X5A	T47.8X5A	T47.95XA	T48.0X5A	T48.1X5A	T48.205A
T48.295A	T48.3X5A	T48.4X5A	T48.5X5A	T48.6X5A	T48.905A	T48.995A
T49.0X5A	T49.1X5A	T49.2X5A	T49.3X5A	T49.4X5A	T49.5X5A	T49.6X5A
T49.6X5A	T47.X5A9	T49.8X5A	T49.95XA	T50.0X5A	T50.1X5A	T50.2X5A
T50.3X5A	T50.4X5A	T50.5X5A	T50.6X5A	T50.7X5A	T50.8X5A	T50.905a
T50.995A	T50.A15A	T50.A25A	T50.A95A	T50.B15A	T50.B95A	T50.Z15A
T50.Z95A	T78.2XXA	T78.3XXA	T78.40XA	T78.41XA	T88.52XA	T88.59XA
T88.6XXA	Z51.89	Z88.0	Z88.1	Z88.2	Z88.3	Z88.4
Z88.5	Z88.6	Z88.7	Z88.8	Z88.9	Z91.010	

- Significant cardiac dysfunction including recent or imminent cardiac decompensation, severe arrhythmia, unstable angina pectoris, recent

myocardial infarction, and pulmonary hypertension. The applicable ICD-9-CM codes are:

ICD-9-CM							
402.00	402.01	402.10	402.11	402.90	402.91		
404.00	404.01	404.02	404.03				
404.10	404.11	404.12	404.13				
404.90	404.91	404.92	404.93				
410.00	410.01	410.02	410.10	410.11	410.12		
410.20	410.21	410.22	410.30	410.31	410.32		
410.40	410.41	410.42	410.50	410.51	410.52		
410.60	410.61	410.62	410.70	410.71	410.72		
410.80	410.81	410.82	410.90	410.91	410.92		
411.1	415.0	416.0	416.1	416.8	416.9		
420.0	420.90	420.91	420.99	424.90	424.91		
424.99	427.0	427.1	427.2	427.31	427.32		
427.41	427.42	427.5	427.60	427.61	427.69		
427.81	427.89	427.9	428.0	428.1	428.9	429.0	
429.1	429.2	429.3	429.4	429.5	429.6	429.71	
429.79	429.81	429.82	429.89	429.9	785.50	785.51	785.59

- The applicable ICD-10-CM codes are in the table below:

ICD-10-CM Codes						
A18.84	I11.0	I11.9	I13.0	I13.10	I13.11	I13.2
I20.0	I21.01	I21.02	I21.09	I21.11	I21.19	I21.21
I21.29	I21.3	I21.4	I22.1	I22.2	I22.8	I23.0
I23.1	I23.2	I23.3	I23.4	I23.5	I23.6	I23.7
I23.8	I25.10	I25.110	I25.700	I25.710	I25.720	I25.730
I25.750	I25.760	I25.790	I26.01	I26.02	I26.09	I27.0
I27.1	I27.2	I27.81	I27.89	I27.9	I30.0	I30.1
I30.8	I30.9	I32	I38	I39	I46.2	I46.8
I46.9	I47.0	I471	I472	I47.9	I48.0	I48.1
I48.1	I48.2	I48.3	I48.4	I48.91	I48.92	I49.01
I49.02	I49.1	I49.2	I49.3	I49.40	I49.49	I49.5
I49.8	I49.9	I50.1	I50.20	I50.21	I50.22	I50.23
I50.30	I50.31	I50.32	I50.33	I50.40	I50.41	I50.42
I50.43	I50.9	I51	I51.0	I51.1	I51.2	I51.3
I51.4	I51.5	I51.7	I51.89	I51.9	I52	I97.0
I97.110	I97.111	I97.120	I97.121	I97.130	I97.131	I97.190
I97.191	M32.11	M32.12	R00.1	R57.0	R57.8	R57.9

- Generalized severe debilitation. The applicable ICD-9-CM codes are: 203.00, 203.01, all codes for diabetes mellitus, 518.81, 585, 586, 799.3, 799.4, and V46.1. The applicable ICD-10-CM codes are: J96.850, J96.00

through J96.02, J96.90 through J96.91, N18.1 through N19, R53.81, R64, and Z99.11 through Z99.12. Or

- Sickle Cell disease. The applicable ICD-9-CM codes are 282.4, 282.60, 282.61, 282.62, 282.63, and 282.69. The applicable ICD-10-CM codes are D56.0 through D56.3, D56.5 through D56.9, D57.00 through D57.1, D57.20, D57.411 through D57.419, and D57.811 through D57.819.

40 - Magnetic Resonance Imaging (MRI) Procedures

(Rev. 2307, Issued: 09-22-11, Effective: 07-07-11/02-24-11(CR 7296), Implementation: 09-26-11)

Effective September 28, 2009

The Centers for Medicare & Medicaid Services (CMS) finds that the non-coverage of magnetic resonance imaging (MRI) for blood flow determination is no longer supported by the available evidence. CMS is removing the phrase "blood flow measurement" and local Medicare contractors will have the discretion to cover (or not cover).

Consult Publication (Pub.) 100-03, National Coverage Determinations (NCD) Manual, chapter 1, section 220.2, for specific coverage and non-coverage indications associated with MRI and MRA (Magnetic Resonance Angiography).

Prior to January 1, 2007

Carriers do not make additional payments for three or more MRI sequences. The relative value units (RVUs) reflect payment levels for two sequences.

The technical component (TC) RVUs for MRI procedures that specify "with contrast" include payment for paramagnetic contrast media. Carriers do not make separate payment under code A4647.

A diagnostic technique has been developed under which an MRI of the brain or spine is first performed without contrast material, then another MRI is performed with a standard (0.1mmol/kg) dose of contrast material and, based on the need to achieve a better image, a third MRI is performed with an additional double dosage (0.2mmol/kg) of contrast material. When the high-dose contrast technique is utilized, carriers:

- Do not pay separately for the contrast material used in the second MRI procedure;

- Pay for the contrast material given for the third MRI procedure through supply code Q9952, the replacement code for A4643, when billed with Current Procedural Terminology (CPT) codes 70553, 72156, 72157, and 72158;

- Do not pay for the third MRI procedure. For example, in the case of an MRI of the brain, if CPT code 70553 (without contrast material, followed by with contrast

material(s) and further sequences) is billed, make no payment for CPT code 70551 (without contrast material(s)), the additional procedure given for the purpose of administering the double dosage, furnished during the same session. Medicare does not pay for the third procedure (as distinguished from the contrast material) because the CPT definition of code 70553 includes all further sequences; and

- Do not apply the payment criteria for low osmolar contrast media in §30.1.2 to billings for code Q9952, the replacement code for A4643.

Effective January 1, 2007

With the implementation for calendar year 2007 of a bottom-up methodology, which utilizes the direct inputs to determine the practice expense (PE) relative value units (RVUs), the cost of the contrast media is not included in the PE RVUs. Therefore, a separate payment for the contrast media used in various imaging procedures is paid. In addition to the CPT code representing the imaging procedure, separately bill the appropriate HCPCS "Q" code (Q9945 – Q9954; Q9958-Q9964) for the contrast medium utilized in performing the service.

Effective February 24, 2011

Medicare will allow for coverage of MRI for beneficiaries with implanted PMs or cardioverter defibrillators (ICDs) for use in an MRI environment in a Medicare-approved clinical study as described in section 220.C.1 of the NCD manual.

Effective July 7, 2011

Medicare will allow for coverage of MRI for beneficiaries with implanted pacemakers (PMs) when the PMs are used according to the Food and Drug Administration (FDA)-approved labeling for use in an MRI environment as described in section 220.2.C.1 of the NCD Manual.

40.1 – Magnetic Resonance Angiography (MRA)

(Rev. 2171, Issued: 03-04-11, Effective: 02-24-11, Implementation: 04-04-11)

40.1.1 – Magnetic Resonance Angiography (MRA) Coverage Summary

(Rev. 2171, Issued: 03-04-11, Effective: 02-24-11, Implementation: 04-04-11)

Section 1861(s)(2)(C) of the Social Security Act provides for coverage of diagnostic testing. Coverage of magnetic resonance angiography (MRA) of the head and neck, and MRA of the peripheral vessels of the lower extremities is limited as described in Publication (Pub.) 100-03, the Medicare National Coverage Determinations (NCD) Manual. This instruction has been revised as of July 1, 2003, based on a determination that coverage is reasonable and necessary in additional circumstances. Under that instruction, MRA is generally covered only to the extent that it is used as a substitute for

contrast angiography, except to the extent that there are documented circumstances consistent with that instruction that demonstrates the medical necessity of both tests. Prior to June 3, 2010, there was no coverage of MRA outside of the indications and circumstances described in that instruction.

Effective for claims with dates of service on or after June 3, 2010, contractors have the discretion to cover or not cover all indications of MRA (and magnetic resonance imaging (MRI)) that are not specifically nationally covered or nationally non-covered as stated in section 220.2 of the NCD Manual.

Because the status codes for HCPCS codes 71555, 71555-TC, 71555-26, 74185, 74185-TC, and 74185-26 were changed in the Medicare Physician Fee Schedule Database from 'N' to 'R' on April 1, 1998, any MRA claims with those HCPCS codes with dates of service between April 1, 1998, and June 30, 1999, are to be processed according to the contractor's discretionary authority to determine payment in the absence of national policy.

Effective for claims with dates of service on or after February 24, 2011, Medicare will provide coverage for MRIs for beneficiaries with implanted cardiac pacemakers or implantable cardioverter defibrillators if the beneficiary is enrolled in an approved clinical study under the Coverage with Study Participation form of Coverage with Evidence Development that meets specific criteria per Pub. 100-03, the NCD Manual, chapter 1, section 220.2.C.1.

40.1.2 - HCPCS Coding Requirements

(Rev. 1472, Issued: 03-06-08, Effective: 05-23-07, Implementation: 04-07-08)

Providers must report HCPCS codes when submitting claims for MRA of the chest, abdomen, head, neck or peripheral vessels of lower extremities. The following HCPCS codes should be used to report these services:

MRA of head	70544, 70544-26, 70544-TC
MRA of head	70545, 70545-26, 70545-TC
MRA of head	70546, 70546-26, 70546-TC
MRA of neck	70547, 70547-26, 70547-TC
MRA of neck	70548, 70548-26, 70548-TC
MRA of neck	70549, 70549-26, 70549-TC
MRA of chest	71555, 71555-26, 71555-TC
MRA of pelvis	72198, 72198-26, 72198-TC

MRA of abdomen (dates of service on or after July 1, 2003) – see below.	74185, 74185-26, 74185-TC
MRA of peripheral vessels of lower extremities	73725, 73725-26, 73725-TC

Hospitals subject to OPPS should report the following C codes in place of the above HCPCS codes as follows:

- MRA of chest 71555: C8909 – C8911
- MRA of abdomen 74185: C8900 – C8902
- MRA of peripheral vessels of lower extremities 73725: C8912 – C8914

For claims with dates of service on or after July 1, 2003, coverage under this benefit has been expanded for the use of MRA for diagnosing pathology in the renal or aortoiliac arteries. The following HCPCS code should be used to report this expanded coverage of MRA:

- MRA, pelvis, with or without contrast material(s) 72198, 72198-26, 72198-TC

Hospitals subject to OPPS report the following C codes in place of HCPCS code 72198:

- MRA, pelvis, with or without contrast material(s) 72198: C8918 - C8920

NOTE: Information regarding the claim form locator that corresponds to the HCPCS code and a table to crosswalk its CMS-1450 form locator to the 837 transaction is found in Chapter 25.

40.1.3 - Special Billing Instructions for RHCs and FQHCs

(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

Independent RHCs and free-standing FQHCs bill under bill type 71X and 73X for the professional component utilizing revenue codes 520 and 521 as appropriate. HCPCS coding is not required. The technical component is outside the scope of the RHC/FQHC benefit. The provider of the technical service bills using the ASC X12 837 professional claim format or on Form CMS-1500.

The technical component for a provider based RHC/FQHC is typically furnished by the provider. The provider of that service bills under bill type 13X or 85X as appropriate

using its outpatient provider number (not the RHC/FQHC provider number since these services are not covered as RHC/FQHC services). Effective 4/1/06, type of bill 14X is for non-patient laboratory specimens and is no longer applicable for radiology services.

40.1.4 – Payment Requirements

(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

For claims with dates of service on and after February 24, 2011, the following diagnosis code and modifier shall be reported on MRI claims for beneficiaries with implanted PMs, that are outside FDA-approved labeling for use in an MRI environment (in a Medicare-approved clinical study):

- Appropriate MRI code
- Q0 modifier
- Condition code 30 (for institutional claims)
- **If ICD-9-CM is applicable**
    - ICD-9 code V70.7- Examination of participant in clinical trial (for institutional claims)
    - ICD-9 code V45.02 (automatic implantable cardiac defibrillator) or
    - ICD-9 code V45.01 (cardiac pacemaker)

- **If ICD-10-CM is applicable**
    - Z00.6 - Encounter for examination for normal comparison and control in clinical research program
    - Z95.810 - Presence of automatic (implantable) cardiac defibrillator or
    - Z95.0 - Presence of cardiac pacemaker

For claims with dates of services on and after July 7, 2011, the following codes shall be reported on MRI claims for beneficiaries with implanted PMs that have FDA-approved labeling for use in an MRI environment:

- Appropriate MRI code
- KX modifier
- **If ICD-9-CM is applicable**
    - ICD-9 code V45.01 (cardiac pacemaker)
- **If ICD-10-CM is applicable**
    - ICD-10 code Z95.0 (cardiac pacemaker)

Payment is as follows:

- Professional claims (practitioners and suppliers) - based on the Medicare Physician Fee Schedule (MPFS)

- Inpatient (11x) - Prospective payment system (PPS), based on the diagnosis-related group

- Hospital outpatient departments (13x) - Outpatient PPS, based on the ambulatory payment classification

- Rural Health Clinics/Federally Qualified Health Centers (RHCs/FQHCs) (71x/77x) - All-inclusive rate, professional component only, based on the visit furnished to the RHC/FQHC beneficiary to receive the MRI. The technical component is outside the scope of the RHC/FQHC benefit. Therefore the provider of the technical service bills their A/B MAC (B) on the ASC X12 837 professional claim format or hardcopy Form CMS-1500 and payment is made under the MPFS.

- Critical access hospitals (CAHs) (85x) –

    - For CAHs that elected the optional method of payment for outpatient services, the payment for technical services would be the same as the CAHs that did not elect the optional method - Reasonable cost.

    - The A/B MAC (A) pays the professional component at 115% of the MPFS.

Deductible and coinsurance apply.

40.2 – Medicare Summary Notices (MSN), Reason Codes, and Remark Codes

(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

When denying MRI line items on institutional claims when billed with the appropriate MRI code and modifier KX is not present, use the following messages:

If ICD-9-CM is applicable, ICD-9 code V45.01

If ICD-10-CM is applicable, ICD-10 code Z95.0

- CARC 188 – This product/procedure is only covered when used according to the FDA recommendations

- MSN 21.8 – Services performed using equipment that has not been approved by the Food and Drug Administration are not covered. Spanish Version - "Servicios rendidos usando equipo que no es aprobado por la Administración de Alimentos y Drogas no son cubiertos".

When denying MRI line items on professional claims and modifier KX is not present, use the following messages:

If ICD-9-CM is applicable, ICD-9 code V45.01

If ICD-10-CM is applicable, ICD-10 code Z95.0

- CARC 188 - This product/procedure is only covered when used according to the FDA recommendations

- MSN 21.8 - Services performed using equipment that has not been approved by the Food and Drug Administration are not covered

When denying MRI line items that do not include all of the following line items:

- An appropriate MRI code,

- If ICD-9-CM is applicable, ICD-9 code V45.02 (automatic implantable cardiac defibrillator) or ICD-9 code V45.01 (cardiac pacemaker),

- ICD-10-CM is applicable, ICD-10 code Z95.810 (automatic implantable cardiac defibrillator)or ICD-10 code Z95.0 (cardiac pacemaker),

- Modifier Q0,

- If ICD-9-CM is applicable, ICD-9 code V70.7 Examination of participant in clinical trial (for institutional claims only)or

- If ICD-10-CM is applicable, ICD-10 code Z00.6 – Examination of participant in clinical trial (for institutional claims only), and

- Condition code 30 (for institutional claims only), use the following messages:

    - CARC B5 - Coverage/program guidelines were not met or exceeded

    - RARC N386 - This decision was based on a National Coverage Determination (NCD). An NCD provides a coverage determination as to whether a

particular item or service is covered. A copy of this policy is available at www.cms.gov/mcd/search.asp. If you do not have web access, you may contact the contractor to request a copy of the NCD.

- MSN 21.21 - This service was denied because Medicare only covers this service under certain circumstances. Spanish Version - Este servicio fue denegado porque Medicare solamente lo cubre bajo ciertas circunstancias.

50 - Nuclear Medicine (CPT 78000 - 79999)
(Rev. 1, 10-01-03)

50.1 - Payments for Radionuclides
(Rev. 1, 10-01-03)

The TC RVUs for nuclear medicine procedures (CPT codes 78XXX for diagnostic nuclear medicine, and codes 79XXX for therapeutic nuclear medicine) do not include the radionuclide used in connection with the procedure. These substances are separately billed under codes A4641 and A4642 for diagnostic procedures, and code 79900 for therapeutic procedures and are paid on a "By Report" basis depending on the substance used. In addition, CPT code 79900 is separately payable in connection with certain clinical brachytherapy procedures. (See §70.4 for brachytherapy procedures).

50.2 - Stressing Agent
(Rev. 1, 10-01-03)

Carriers must make separate payment under code J1245 for pharmacologic stressing agents used in connection with nuclear medicine and cardiovascular stress testing procedures furnished to beneficiaries in settings in which TCs are payable. Such an agent is classified as a supply and covered as an integral part of the diagnostic test. However, carriers pay for code J1245 under the policy for determining payments for "incident to" drugs. See Chapter 17 for payment for drugs.

50.2.1 - FI Payment for IV Persantine
(Rev. 1, 10-01-03)
SNF-533.1.I

The FIs pay drug IV Persantine based on the drug pricing methodology when used in conjunction with nuclear medicine and cardiovascular stress testing procedures furnished to SNF outpatients. Separate drug pricing methodology payments for IV Persantine is made in addition to payments made for the procedure. SNFs bill HCPCS code J1245 (injection, dipyridamole, per 10 mg.) with revenue code 0636.

50.2.2 - FI Payment for Adenosine
(Rev. 1, 10-01-03)
SNF-533.3

The drug adenosine is paid based on the drug payment methodology when used as a pharmacologic stressor for other diagnostic testing. Separate based payment for adenosine will be made in addition to payments made for the procedure for SNF Part B patients. When billing for adenosine, HCPCS code J0150 (Injection, adenosine, 6 mg.) should be reported with revenue code 0636.

50.3 - Application of Multiple Procedure Policy (CPT Modifier "-51")
(Rev. 1, 10-01-03)

Carriers must apply the multiple procedure reduction to the following nuclear medicine diagnostic procedures: codes 78306, 78320, 78802, 78803, 78806, and 78807.

50.4 - Generation and Interpretation of Automated Data
(Rev. 1, 10-01-03)

Payment for CPT codes 78890 and 78891 is bundled into payments for the primary procedure.

60 - Positron Emission Tomography (PET) Scans – General Information
(Rev. 1833; Issued: 10-16-09; Effective Date: 04-03-09; Implementation Date: 10-30-09)

Positron emission tomography (PET) is a noninvasive imaging procedure that assesses perfusion and the level of metabolic activity in various organ systems of the human body. A positron camera (tomograph) is used to produce cross-sectional tomographic images which are obtained by detecting radioactivity from a radioactive tracer substance (radiopharmaceutical) that emits a radioactive tracer substance (radiopharmaceutical FDG) such as 2 –[F-18] flouro-D-glucose FDG, that is administered intravenously to the patient.

The Medicare National Coverage Determinations (NCD) Manual, chapter 1, §220.6, contains additional coverage instructions to indicate the conditions under which a PET scan is performed.

A. Definitions

For all uses of PET, excluding Rubidium 82 for perfusion of the heart, myocardial viability and refractory seizures, the following definitions apply:

- **Diagnosis**: PET is covered only in clinical situations in which the PET results may assist in avoiding an invasive diagnostic procedure, or in which the PET results may assist in determining the optimal anatomical location to perform an invasive diagnostic procedure. In general, for most solid tumors, a tissue diagnosis is made prior to the performance of PET scanning. PET scans following a tissue diagnosis are generally performed for the purpose of staging, rather than diagnosis. Therefore, the use of PET in

the diagnosis of lymphoma, esophageal and colorectal cancers, as well as in melanoma, should be rare. PET is not covered for other diagnostic uses, and is not covered for screening (testing of patients without specific signs and symptoms of disease).

- **Staging**: PET is covered in clinical situations in which (1) (a) the stage of the cancer remains in doubt after completion of a standard diagnostic workup, including conventional imaging (computed tomography, magnetic resonance imaging, or ultrasound) or, (b) the use of PET would also be considered reasonable and necessary if it could potentially replace one or more conventional imaging studies when it is expected that conventional study information is insufficient for the clinical management of the patient and, (2) clinical management of the patient would differ depending on the stage of the cancer identified.

NOTE: Effective for services on or after April 3, 2009, the terms "diagnosis" and "staging" will be replaced with "Initial Treatment Strategy." For further information on this new term, refer to Pub. 100-03, NCD Manual, section 220.6.17.

- **Restaging**: PET will be covered for restaging: (1) after the completion of treatment for the purpose of detecting residual disease, (2) for detecting suspected recurrence, or metastasis, (3) to determine the extent of a known recurrence, or (4) if it could potentially replace one or more conventional imaging studies when it is expected that conventional study information is to determine the extent of a known recurrence, or if study information is insufficient for the clinical management of the patient. Restaging applies to testing after a course of treatment is completed and is covered subject to the conditions above.

- **Monitoring**: Use of PET to monitor tumor response to treatment during the planned course of therapy (i.e., when a change in therapy is anticipated).

NOTE: Effective for services on or after April 3, 2009, the terms "restaging" and "monitoring" will be replaced with "Subsequent Treatment Strategy." For further information on this new term, refer to Pub. 100-03, NCD Manual, section 220.6.17.

B. Limitations

For staging and restaging: PET is covered in either/or both of the following circumstances:

- The stage of the cancer remains in doubt after completion of a standard diagnostic workup, including conventional imaging (computed tomography, magnetic resonance imaging, or ultrasound); and/or

- The clinical management of the patient would differ depending on the stage of the cancer identified. PET will be covered for restaging after the completion of treatment for the purpose of detecting residual disease, for detecting suspected recurrence, or to determine the extent of a known recurrence. Use of PET would also be considered

reasonable and necessary if it could potentially replace one or more conventional imaging studies when it is expected that conventional study information is insufficient for the clinical management of the patient.

The PET is not covered for other diagnostic uses, and is not covered for screening (testing of patients without specific symptoms). Use of PET to monitor tumor response during the planned course of therapy (i.e., when no change in therapy is being contemplated) is not covered.

60.1 - Billing Instructions

(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

A. Billing and Payment Instructions or Responsibilities for A/B MACs (B)

Claims for PET scan services must be billed using the ASC X12 837 professional claim format or on Form-CMS 1500 with the appropriate HCPCS or CPT code and diagnosis codes to the A/B MAC (B). Effective for claims received on or after July 1, 2001, PET modifiers were discontinued and are no longer a claims processing requirement for PET scan claims. Therefore, July 1, 2001, and after the MSN messages regarding the use of PET modifiers can be discontinued. The type of service (TOS) for the new PET scan procedure codes is TOS 4, Diagnostic Radiology. Payment is based on the Medicare Physician Fee Schedule.

B. Billing and Payment Instructions or Responsibilities for A/B MACs (A)

Claims for PET scan procedures must be billed to the A/B MAC (A) on the ASC X12 837 institutional claim format or on Form CMS-1450 with the appropriate diagnosis and HCPCS "G" code or CPT code to indicate the conditions under which a PET scan was done. These codes represent the technical component costs associated with these procedures when furnished to hospital and SNF outpatients. They are paid as follows:

- under OPPS for hospitals subject to OPPS
- under current payment methodologies for hospitals not subject to OPPS
- on a reasonable cost basis for critical access hospitals.
- on a reasonable cost basis for skilled nursing facilities.

Institutional providers bill these codes under Revenue Code 0404 (PET Scan).

Medicare contractors shall pay claims submitted for services provided by a critical access hospital (CAH) as follows: Method I technical services are paid at 101% of reasonable cost; Method II technical services are paid at 101% of reasonable cost, and professional services are paid at 115% of the Medicare Physician Fee Schedule Data Base.

C. Frequency

In the absence of national frequency limitations, for all indications covered on and after July 1, 2001, contractors can, if necessary, develop frequency limitations on any or all covered PET scan services.

D. Post-Payment Review for PET Scans

As with any claim, but particularly in view of the limitations on this coverage, Medicare may decide to conduct post-payment reviews to determine that the use of PET scans is consistent with coverage instructions. Pet scanning facilities must keep patient record information on file for each Medicare patient for whom a PET scan claim is made. These medical records can be used in any post-payment reviews and must include the information necessary to substantiate the need for the PET scan. These records must include standard information (e.g., age, sex, and height) along with sufficient patient histories to allow determination that the steps required in the coverage instructions were followed. Such information must include, but is not limited to, the date, place and results of previous diagnostic tests (e.g., cytopathology and surgical pathology reports, CT), as well as the results and reports of the PET scan(s) performed at the center. If available, such records should include the prognosis derived from the PET scan, together with information regarding the physician or institution to which the patient proceeded following the scan for treatment or evaluation. The ordering physician is responsible for forwarding appropriate clinical data to the PET scan facility.

Effective for claims received on or after July 1, 2001, CMS no longer requires paper documentation to be submitted up front with PET scan claims. Contractors shall be aware and advise providers of the specific documentation requirements for PET scans for dementia and neurodegenerative diseases. This information is outlined in section 60.12. Documentation requirements such as physician referral and medical necessity determination are to be maintained by the provider as part of the beneficiary's medical record. This information must be made available to the A/B MAC (A or B) upon request of additional documentation to determine appropriate payment of an individual claim.

60.2 - Use of Gamma Cameras and Full Ring and Partial Ring PET Scanners for PET Scans

(Rev. 527, Issued: 04-15-05, Effective: 01-28-05, Implementation: 04-18-05)

See the Medicare NCD Manual, Section 220.6, concerning 2-[F-18] Fluoro-D-Glucose (FDG) PET scanners and details about coverage.

On July 1, 2001, HCPCS codes G0210 - G0230 were added to allow billing for all currently covered indications for FDG PET. Although the codes do not indicate the type of PET scanner, these codes were used until January 1, 2002, by providers to bill for services in a manner consistent with the coverage policy.

Effective January 1, 2002, HCPCS codes G0210 – G0230 were updated with new descriptors to properly reflect the type of PET scanner used. In addition, four new HCPCS codes became effective for dates of service on and after January 1, 2002, (G0231, G0232, G0233, G0234) for covered conditions that may be billed if a gamma camera is used for the PET scan. For services performed from January 1, 2002, through January 27, 2005, providers should bill using the revised HCPCS codes G0210 - G0234. Beginning January 28, 2005 providers should bill using the appropriate CPT code.

60.2.1 - Coverage for Myocardial Viability

(Rev. 1, 10-01-03)
AB-02-065

The FDG PET is covered for the determination of myocardial viability following an inconclusive single photon computed tomography test (SPECT) from July 1, 2001, through September 30, 2002. Only full ring scanners are covered as the scanning medium for this service from July 1, 2001, through December 31, 2001. However, as of January 1, 2002, full and partial ring scanners are covered for myocardial viability following an inconclusive SPECT.

Beginning October 1, 2002, Medicare will cover FDG PET for the determination of myocardial viability as a primary or initial diagnostic study prior to revascularization, and will continue to cover FDG PET when used as a follow-up to an inconclusive SPECT. However, if a patient received a FDG PET study with inconclusive results, a follow-up SPECT is not covered. FDA full and partial ring PET scanners are covered.

In the event that a patient receives a SPECT with inconclusive results, a PET scan may be performed and covered by Medicare. However, a SPECT is not covered following a FDG PET with inconclusive results. See the Medicare National Coverage Determinations Manual for specific frequency limitations for Myocardial Viability following an inconclusive SPECT.

In the absence of national frequency limitations, contractors can, if necessary develop reasonable frequency limitations for myocardial viability.

Documentation that these conditions are met should be maintained by the referring physician as part of the beneficiary's medical record.

60.3 - PET Scan Qualifying Conditions and HCPCS Code Chart

(Rev. 527, Issued: 04-15-05, Effective: 01-28-05, Implementation: 04-18-05)

Below is a summary of all covered PET scan conditions, with effective dates.

NOTE: The G codes below except those a # can be used to bill for PET Scan services through January 27, 2005. Effective for dates of service on or after January 28, 2005, providers must bill for PET Scan services using the appropriate CPT codes. See section 60.3.1. The G codes with a # can continue to be used for billing after January 28, 2005 and these remain non-covered by Medicare. (**NOTE:** PET Scanners must be FDA-approved.)

Conditions	**Coverage Effective Date**	****HCPCS/CPT**
*Myocardial perfusion imaging (following previous PET G0030-G0047) single study, rest or stress (exercise and/or pharmacologic)	3/14/95	G0030
*Myocardial perfusion imaging (following previous PET G0030-G0047) multiple studies, rest or stress (exercise and/or pharmacologic)	3/14/95	G0031
*Myocardial perfusion imaging (following rest SPECT, 78464); single study, rest or stress (exercise and/or pharmacologic)	3/14/95	G0032
*Myocardial perfusion imaging (following rest SPECT 78464); multiple studies, rest or stress (exercise and/or pharmacologic)	3/14/95	G0033
*Myocardial perfusion (following stress SPECT 78465); single study, rest or stress (exercise and/or pharmacologic)	3/14/95	G0034
*Myocardial Perfusion Imaging (following stress SPECT 78465); multiple studies, rest or stress (exercise and/or pharmacologic)	3/14/95	G0035
*Myocardial Perfusion Imaging (following coronary angiography 93510-93529); single study, rest or stress (exercise and/or pharmacologic)	3/14/95	G0036
*Myocardial Perfusion Imaging, (following coronary angiography), 93510-93529); multiple studies, rest or stress (exercise and/or pharmacologic)	3/14/95	G0037

*Myocardial Perfusion Imaging (following stress planar myocardial perfusion, 78460); single study, rest or stress (exercise and/or pharmacologic)	3/14/95	G0038
Conditions	**Coverage Effective Date**	****HCPCS/CPT**
*Myocardial Perfusion Imaging (following stress planar myocardial perfusion, 78460); multiple studies, rest or stress (exercise and/or pharmacologic)	3/14/95	G0039
*Myocardial Perfusion Imaging (following stress echocardiogram 93350); single study, rest or stress (exercise and/or pharmacologic)	3/14/95	G0040
*Myocardial Perfusion Imaging (following stress echocardiogram, 93350); multiple studies, rest or stress (exercise and/or pharmacologic)	3/14/95	G0041
*Myocardial Perfusion Imaging (following stress nuclear ventriculogram 78481 or 78483); single study, rest or stress (exercise and/or pharmacologic)	3/14/95	G0042
*Myocardial Perfusion Imaging (following stress nuclear ventriculogram 78481 or 78483); multiple studies, rest or stress (exercise and/or pharmacologic)	3/14/95	G0043
*Myocardial Perfusion Imaging (following stress ECG, 93000); single study, rest or stress (exercise and/or pharmacologic)	3/14/95	G0044
*Myocardial perfusion (following stress ECG, 93000), multiple studies; rest or stress (exercise and/or pharmacologic)	3/14/95	G0045
*Myocardial perfusion (following stress ECG, 93015), single study; rest or stress (exercise and/or pharmacologic)	3/14/95	G0046
*Myocardial perfusion (following stress ECG, 93015); multiple studies, rest or stress (exercise and/or pharmacologic)	3/14/95	G0047

PET imaging regional or whole body; single pulmonary nodule	1/1/98	G0125
Conditions	**Coverage Effective Date**	******HCPCS/CPT**
Lung cancer, non-small cell (PET imaging whole body) Diagnosis, Initial Staging, Restaging	7/1/01	G0210 G0211 G0212
Colorectal cancer (PET imaging whole body) Diagnosis, Initial Staging, Restaging	7/1/01	G0213 G0214 G0215
Melanoma (PET imaging whole body) Diagnosis, Initial Staging, Restaging	7/1/01	G0216 G0217 G0218
Melanoma for non-covered indications	7/1/01	#G0219
Lymphoma (PET imaging whole body) Diagnosis, Initial Staging, Restaging	7/1/01	G0220 G0221 G0222
Head and neck cancer; excluding thyroid and CNS cancers (PET imaging whole body or regional) Diagnosis, Initial Staging, Restaging	7/1/01	G0223 G0224 G0225
Esophageal cancer (PET imaging whole body) Diagnosis, Initial Staging, Restaging	7/1/01	G0226 G0227 G0228
Metabolic brain imaging for pre-surgical evaluation of refractory seizures	7/1/01	G0229
Metabolic assessment for myocardial viability following inconclusive SPECT study	7/1/01	G0230

Recurrence of colorectal or colorectal metastatic cancer (PET whole body, gamma cameras only)	1/1/02	G0231
Staging and characterization of lymphoma (PET whole body, gamma cameras only)	1/1/02	G0232
Conditions	**Coverage Effective Date**	******HCPCS/CPT**
Recurrence of melanoma or melanoma metastatic cancer (PET whole body, gamma cameras only)	1/1/02	G0233
Regional or whole body, for solitary pulmonary nodule following CT, or for initial staging of non-small cell lung cancer (gamma cameras only)	1/1/02	G0234
Non-Covered Service PET imaging, any site not otherwise specified	1/28/05	#G0235
Non-Covered Service Initial diagnosis of breast cancer and/or surgical planning for breast cancer (e.g., initial staging of axillary lymph nodes), not covered (full- and partial-ring PET scanners only)	10/1/02	#G0252
Breast cancer, staging/restaging of local regional recurrence or distant metastases, i.e., staging/restaging after or prior to course of treatment (full- and partial-ring PET scanners only)	10/1/02	G0253
Breast cancer, evaluation of responses to treatment, performed during course of treatment (full- and partial-ring PET scanners only)	10/1/02	G0254
Myocardial imaging, positron emission tomography (PET), metabolic evaluation)	10/1/02	78459
Restaging or previously treated thyroid cancer of follicular cell origin following negative I-131 whole body scan (full- and partial-ring PET scanner only)	10/1/03	G0296

Tracer Rubidium**82 (Supply of Radiopharmaceutical Diagnostic Imaging Agent) (This is only billed through Outpatient Perspective Payment System, OPPS.) (Carriers must use HCPCS Code A4641).	10/1/03	Q3000
Supply of Radiopharmaceutical Diagnostic Imaging Agent, Ammonia N-13	01/1/04	A9526
Conditions	**Coverage Effective Date**	****HCPCS/CPT**
PET imaging, brain imaging for the differential diagnosis of Alzheimer's disease with aberrant features vs. fronto-temporal dementia	09/15/04	Appropriate CPT Code from section 60.3.1
PET Cervical Cancer Staging as adjunct to conventional imaging, other staging, diagnosis, restaging, monitoring	1/28/05	Appropriate CPT Code from section 60.3.1

***NOTE:** Carriers must report A4641 for the tracer Rubidium 82 when used with PET scan codes G0030 through G0047 for services performed on or before January 27, 2005

****NOTE:** Not FDG PET

*****NOTE:** For dates of service October 1, 2003, through December 31, 2003, use temporary code Q4078 for billing this radiopharmaceutical.

60.3.1 - Appropriate CPT Codes Effective for PET Scans for Services Performed on or After January 28, 2005

(Rev. 1301, Issued: 07-20-07, Effective: 01-28-05 CPT Code 78609/01-01-08 HCPCS Code A4641, Implementation: 01-07-08)

NOTE: All PET scan services require the use of a radiopharmaceutical diagnostic imaging agent (tracer). The applicable tracer code should be billed when billing for a PET scan service. See section 60.3.2 below for applicable tracer codes.

CPT Code	Description
78459	Myocardial imaging, positron emission tomography (PET), metabolic evaluation

78491	Myocardial imaging, positron emission tomography (PET), perfusion, single study at rest or stress
78492	Myocardial imaging, positron emission tomography (PET), perfusion, multiple studies at rest and/or stress
78608	Brain imaging, positron emission tomography (PET); metabolic evaluation
78811	Tumor imaging, positron emission tomography (PET); limited area (eg, chest, head/neck)
78812	Tumor imaging, positron emission tomography (PET); skull base to mid-thigh
78813	Tumor imaging, positron emission tomography (PET); whole body
78814	Tumor imaging, positron emission tomography (PET) with concurrently acquired computed tomography (CT) for attenuation correction and anatomical localization; limited area (e.g., chest, head/neck)
78815	Tumor imaging, positron emission tomography (PET) with concurrently acquired computed tomography (CT) for attenuation correction and anatomical localization; skull base to mid-thigh
78816	Tumor imaging, positron emission tomography (PET) with concurrently acquired computed tomography (CT) for attenuation correction and anatomical localization; whole body

60.3.2 - Tracer Codes Required for PET Scans

(Rev. 2096, Issued: 11-19-10, Effective: 02-26-10, Implementation: 02-22-11)

The following tracer codes are applicable only to CPT 78491 and 78492. They can not be reported with any other code.

Institutional providers billing the fiscal intermediary

HCPCS	**Description**
*A9555	Rubidium Rb-82, Diagnostic, Per study dose, Up To 60 Millicuries
* Q3000 (Deleted effective 12/31/05)	Supply of Radiopharmaceutical Diagnostic Imaging Agent, Rubidium Rb-82, per dose
A9526	Nitrogen N-13 Ammonia, Diagnostic, Per study dose, Up To 40 Millicuries

NOTE: For claims with dates of service prior to 1/01/06, providers report Q3000 for supply of radiopharmaceutical diagnostic imaging agent, Rubidium Rb-82. For claims with dates of service 1/01/06 and later, providers report A9555 for radiopharmaceutical diagnostic imaging agent, Rubidium Rb-82 in place of Q3000.

Physicians / practitioners billing the carrier:

*A4641	Supply of Radiopharmaceutical Diagnostic Imaging Agent, Not Otherwise Classified
A9526	Nitrogen N-13 Ammonia, Diagnostic, Per study dose, Up To 40 Millicuries
A9555	Rubidium Rb-82, Diagnostic, Per study dose, Up To 60 Millicuries

***NOTE:** Effective January 1, 2008, tracer code A4641 is not applicable for PET Scans.

The following tracer codes are applicable only to CPT 78459, 78608, 78811-78816. They can not be reported with any other code:

Institutional providers billing the fiscal intermediary:

* A9552	Fluorodeoxyglucose F18, FDG, Diagnostic, Per study dose, Up to 45 Millicuries
* C1775 (Deleted effective 12/31/05)	Supply of Radiopharmaceutical Diagnostic Imaging Agent, Fluorodeoxyglucose F18, (2-Deoxy-2-18F Fluoro-D-Glucose), Per dose (4-40 Mci/Ml)
**A4641	Supply of Radiopharmaceutical Diagnostic Imaging Agent, Not Otherwise Classified

The following tracer codes are applicable only to CPT 78811-78816. They can not be reported with any other code:

A9580	Sodium Fluoride F-18, Diagnostic, per study dose, up to 30 Millicuries

NOTE: For claims with dates of service prior to 1/01/06, OPPS hospitals report C1775 for supply of radiopharmaceutical diagnostic imaging agent, Fluorodeoxyglucose F18. For claims with dates of service 1/01/06 and later, providers report A9552 for radiopharmaceutical diagnostic imaging agent, Fluorodeoxyglucose F18 in place of C1775.

****NOTE:** Effective January 1, 2008, tracer code A4641 is not applicable for PET Scans.

*****NOTE: Effective for claims with dates of service February 26, 2010 and later, tracer code A9580 is applicable for PET Scans.**

Physicians / practitioners billing the carrier:

A9552	Fluorodeoxyglucose F18, FDG, Diagnostic, Per study dose, Up to 45 Millicuries
*A4641	Supply of Radiopharmaceutical Diagnostic Imaging Agent, Not Otherwise Classified

The following tracer code is applicable only to 78811-78816. They can not be reported with any other code:

A9580	Sodium Fluoride F-18, Diagnostic, per study dose, up to 30 Millicuries

***NOTE:** Effective January 1, 2008, tracer code A4641 is not applicable for PET Scans.

*****NOTE: Effective for claims with dates of service February 26, 2010 and later, tracer code A9580 is applicable for PET Scans.**

Positron Emission Tomography Reference Table

CPT	Short Descriptor	Tracer/Code	or	Tracer/Code	Comment
78459	Myocardial imaging, positron emission tomography (PET), metabolic imaging	FDG A9552	--	--	N/A
78491	Myocardial imaging, positron emission tomography (PET), perfusion; single study at rest or stress	N-13 A9526	or	Rb-82 A9555	N/A
78492	Myocardial imaging, positron emission tomography (PET), perfusion; multiple studies at rest and/or stress	N-13 A9526	or	Rb-82 A9555	N/A

78608	Brain imaging, positron emission tomography (PET); metabolic evaluation	FDG A9552	--	--	Covered indications: Alzheimer's disease/dementias, intractable seizures Note: This code is also covered for dedicated PET brain tumor imaging.
78609	Brain imaging, positron emission tomography (PET); perfusion evaluation	--	--	--	Nationally noncovered
78811	Positron emission tomography (PET) imaging; limited area (e.g, chest, head/neck)	FDG A9552	or	NaF-18 A9580	NaF-18 PET is covered only to identify bone metastasis of cancer.
78812	Positron emission tomography (PET) imaging, skull base to mid-thigh	FDG A9552	or	NaF-18 A9580	NaF-18 PET is covered only to identify bone metastasis of cancer.
78813	Positron emission tomography (PET) imaging, whole body	FDG A9552	or	NaF-18 A9580	NaF-18 PET s covered only to identify bone metastasis of cancer.
78814	PET/CT imaging, limited area (e.g., chest, head/neck)	FDG A9552	or	NaF-18 A9580	NaF-18 PET is covered only to identify bone metastasis of cancer.
78815	PET/CT imaging , skull base to mid-thigh	FDG A9552	or	NaF-18 A9580	NaF-18 PET is covered only to identify bone metastasis of cancer.
78816	PET/CT imaging, whole body	FDG A9552	or	NaF-18 A9580	NaF-18 PET is covered only to identify bone metastasis of cancer.

60.3.3 - Medicare Summary Notice (MSN)

(Rev. 1301, Issued: 07-20-07, Effective: 01-28-05 CPT Code 78609/01-01-08 HCPCS Code A4641, Implementation: 01-07-08)

The following messages are used on the MSN.

If the claim is being denied for a noncovered procedure code such as 78609, the following message is used:

MSN 16.10
"Medicare does not pay for this item or service."

The Spanish version of this MSN message should read:
"Medicare no paga por este artículo o servicio."

60.3.4 - Remittance Advice Message

(Rev. 1301, Issued: 07-20-07, Effective: 01-28-05 CPT Code 78609/01-01-08 HCPCS Code A4641, Implementation: 01-07-08)

If the denial is based on a national coverage determination such as 78609 (non covered procedure), use:

Remittance Advice Remark Codes N386: "This decision was based on a National Coverage Determination (NCD). An NCD provides a coverage determination as to whether a particular item or service is covered. A copy of this policy is available at Http://www.cms.hhs.gov/mcd/search.asp. If you do not have web access, you may contact the contractor to request a copy of the NCD."

60.4 - PET Scans for Imaging of the Perfusion of the Heart Using Rubidium 82 (Rb 82)

(Rev. 223, Issued: 07-02-04) (Effective/Implementation: Not Applicable)

For dates of service on or after March 14, 1995, Medicare covers one PET scan for imaging of the perfusion of the heart using Rubidium 82 (Rb 82), provided that the following conditions are met:

- The PET is done at a PET imaging center with a PET scanner that has been approved by the FDA;
- The PET scan is a rest alone or rest with pharmacologic stress PET scan, used for noninvasive imaging of the perfusion of the heart for the diagnosis and management of patients with known or suspected coronary artery disease, using Rb 82; and
- Either the PET scan is used in place of, but not in addition to, a single photon emission computed tomography (SPECT) or the PET scan is used following a SPECT that was found inconclusive.

60.5 - Expanded Coverage of PET Scan for Solitary Pulmonary Nodules (SPNs)

(Rev. 223, Issued: 07-02-04) (Effective/Implementation: Not Applicable)

For dates of service on or after January 1, 1998, Medicare expanded PET scan coverage to include characterization of solitary pulmonary nodules (SPNs).

60.6 - Expanded Coverage of PET Scans Effective for Services on or after July 1, 1999

(Rev. 223, Issued: 07-02-04) (Effective/Implementation: Not Applicable)

Effective for services performed on or after July 1, 1999, Medicare expanded coverage of PET scans to include the evaluation of recurrent colorectal cancer in patients with rising levels of carinoembryonic antigen (CEA), for the staging of lymphoma (both Hodgkins and non-Hodgkins) when the PET scan substitutes for a gallium scan or lymphangiogram, and for the staging of recurrent melanoma prior to surgery, provided certain conditions are met. All three indications are covered only when using the radiopharmaceutical FDG- (2-[flourine-18]-fluoro-2-deoxy-D-glucose), and are further predicated on the legal availability of FDG for use in such scans.

60.7 - Expanded Coverage of PET Scans Effective for Services on or After July 1, 2001

(Rev. 223, Issued: 07-02-04) (Effective/Implementation: Not Applicable)

See the Medicare National Coverage Determinations Manual, section 220.6, for specific coverage criteria for PET Scans. Coverage is expanded for PET scans to include the following effective July 1, 2001:

- Scans performed with dedicated full-ring scanners will be covered. Gamma camera systems with at least a 1 inch thick crystal are eligible for coverage in addition to those already approved by CMS (FDA approved);

- The provider must maintain on file the doctor's referral and documentation that the procedure involved:

    - Only FDA approved drugs and devices and,
    - Did not involve investigational drugs, or procedures using investigational drugs, as determined by the FDA;

- The ordering physician is responsible for certifying the medical necessity of the study according to the conditions. The physician must have documentation in the beneficiary's medical record to support the referral supplied to the PET scan provider.

The following is a brief summary of the expanded coverage as of July 1, 2001:

- PET is covered for diagnosis, initial staging and restaging of non-small cell lung cancer (NSCLC).

- Usage of PET for colorectal cancer has been expanded to include diagnosis, staging, and restaging.

- Usage of PET for the initial staging, and restaging of both Hodgkin's and non-Hodgkin's disease.

- Usage of PET for the diagnosis, initial staging, and restaging of melanoma. **(PET Scans are NOT covered for the evaluation of regional nodes.)**

- Medicare covers PET for the diagnosis, initial staging, and restaging of esophageal cancer.

- Usage of PET for Head and Neck Cancers. **(PET scans for head and neck cancer is NOT covered for central nervous system or thyroid cancers.)**

- Usage of PET following an inconclusive single photon emission computed tomography (SPECT) only for myocardial viability. In the event that a patient has received a SPECT and the physician finds the results to be inconclusive, only then may a PET scan be ordered utilizing the proper documentation.

- Usage of PET for pre-surgical evaluation for patients with refractory seizures.

NOTE: Effective January 1, 2002, the definitions of HCPCS Codes G0210 through G0230 have been updated to properly reflect the type of PET scanner used.

60.8 - Expanded Coverage of PET Scans for Breast Cancer Effective for Dates of Service on or After October 1, 2002

(Rev. 527, Issued: 04-15-05, Effective: 01-28-05, Implementation: 04-18-05)

Effective for dates of service on or after October 1, 2002, Medicare will cover FDG PET as an adjunct to other imaging modalities for staging and restaging for locoregional, recurrence or metastasis of breast cancer. Monitoring treatment of a locally advanced breast cancer tumor and metastatic breast cancer when a change in therapy is contemplated is also covered as an adjunct to other imaging modalities. The baseline PET study for monitoring should be done under the code for staging or restaging.

Medicare continues to have a national non-coverage determination for initial diagnosis of breast cancer and initial staging of axillary lymph nodes. Medicare coverage now includes PET as an adjunct to standard imaging modalities for staging patients with distant metastasis or restaging patients with locoregional recurrence or metastasis of breast cancer; as an adjunct to standard imaging modalities for monitoring for women with locally advanced and metastatic breast cancer when a change in therapy is contemplated.

CPT Codes for PET Scans Performed on or After October 1, 2002 for Breast Cancer

Contractors shall advise providers to use the appropriate CPT code from section 60.3.1 for covered breast cancer indications for services performed on or after January 28, 2005.

NOTE: The NCD Manual contains a description of coverage. FDG Positron Emission Tomography is a minimally invasive diagnostic procedure using positron camera [tomograph] to measure the decay of radioisotopes such as FDG. The CMS determined that the benefit category for the requested indications fell under §1861(s)(3) of the Act diagnostic service.

60.9 - Coverage of PET Scans for Myocardial Viability

(Rev. 223, Issued: 07-02-04) (Effective/Implementation: Not Applicable)

FDG PET is covered for the determination of myocardial viability following an inconclusive single photon computed tomography test (SPECT) from July 1, 2001, through September 30, 2002. Only full ring scanners are covered as the scanning medium for this service from July 1, 2001, through December 31, 2001. However, as of January 1, 2002, full and partial ring scanners are covered for myocardial viability following an inconclusive SPECT.

Beginning October 1, 2002, Medicare will cover FDG PET for the determination of myocardial viability as a primary or initial diagnostic study prior to revascularization, and will continue to cover FDG PET when used as a follow-up to an inconclusive SPECT. However, if a patient received a FDG PET study with inconclusive results, a follow-up SPECT is not covered. FDA full and partial ring PET scanners are covered. In the event that a patient receives a SPECT with inconclusive results, a PET scan may be performed and covered by Medicare. However, a SPECT is not covered following a FDG PET with inconclusive results. See the Medicare National Coverage Determinations Manual, Section 220.6 for specific frequency limitations for Myocardial Viability following an inconclusive SPECT.

Documentation that these conditions are met should be maintained by the referring provider as part of the beneficiary's medical record.

HCPCS Code for PET Scan for Myocardial Viability

78459 - Myocardial imaging, positron emission tomography (PET), metabolic evaluation

60.10 - Coverage of PET Scans for PET Scan for Thyroid Cancer

(Rev. 527, Issued: 04-15-05, Effective: 01-28-05, Implementation: 04-18-05)

For services furnished on or after October 1, 2003, Medicare covers the use of FDG PET for thyroid cancer only for restaging of recurrent or residual thyroid cancers of follicular

cell origin that have previously been treated by thyroidectomy and radioiodine ablation and have a serum thyroglobulin > 10ng/ml and negative I-131 whole body scan. Contractors shall advise providers to use the appropriate CPT code from section 60.3.1 for thyroid cancer for services performed on or after January 28, 2005.

60.11 - Coverage of PET Scans for Perfusion of the Heart Using Ammonia N-13

(Rev. 223, Issued: 07-02-04) (Effective/Implementation: Not Applicable)

Effective for service performed on or after October 1, 2003, PET scans performed at rest or with pharmacological stress used for noninvasive imaging of the perfusion of the heart for the diagnosis and management of patients with known or suspected coronary artery disease using the FDA-approved radiopharmaceutical ammonia N-13 are covered, provided the following requirements are met.

60.12 - Coverage for PET Scans for Dementia and Neurodegenerative Diseases

(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

Effective for dates of service on or after September 15, 2004, Medicare will cover FDG PET scans for a differential diagnosis of fronto-temporal dementia (FTD) and Alzheimer's disease OR; its use in a CMS-approved practical clinical trial focused on the utility of FDG-PET in the diagnosis or treatment of dementing neurodegenerative diseases. Refer to Pub. 100-03, NCD Manual, section 220.6.13, for complete coverage conditions and clinical trial requirements and section 60.15 of this manual for claims processing information.

A. A/B MAC (A and B) Billing Requirements for PET Scan Claims for FDG-PET for the Differential Diagnosis of Fronto-temporal Dementia and Alzheimer's Disease:

CPT Code for PET Scans for Dementia and Neurodegenerative Diseases

Contractors shall advise providers to use the appropriate CPT code from section 60.3.1 for dementia and neurodegenerative diseases for services performed on or after January 28, 2005.

Diagnosis Codes for PET Scans for Dementia and Neurodegenerative Diseases

The contractor shall ensure one of the following appropriate diagnosis codes is present on claims for PET Scans for AD:

- If ICD-9-CM is applicable, ICD-9 codes are: 290.0, 290.10 - 290.13, 290.20 - 290, 21, 290.3, 331.0, 331.11, 331.19, 331.2, 331.9, 780.93

- If ICD-10-CM is applicable, ICD-10 codes are: F03.90, F03.90 plus F05, G30.9, G31.01, G31.9, R41.2 or R41.3

Medicare contractors shall use an appropriate Medicare Summary Notice (MSN) message such as 16.48, "Medicare does not pay for this item or service for this condition" to deny claims when submitted with an appropriate CPT code from section 60.3.1 and with a diagnosis code other than the range of codes listed above. Also, contractors shall use an appropriate Remittance Advice (RA) such as 11, "The diagnosis is inconsistent with the procedure."

Medicare contractors shall instruct providers to issue an Advanced Beneficiary Notice to beneficiaries advising them of potential financial liability prior to delivering the service if one of the appropriate diagnosis codes will not be present on the claim.

Provider Documentation Required with the PET Scan Claim

Medicare contractors shall inform providers to ensure the conditions mentioned in the NCD Manual, section 220.6.13, have been met. The information must also be maintained in the beneficiary's medical record:

- Date of onset of symptoms;
- Diagnosis of clinical syndrome (normal aging, mild cognitive impairment or MCI: mild, moderate, or severe dementia);
- Mini mental status exam (MMSE) or similar test score;
- Presumptive cause (possible, probably, uncertain AD);
- Any neuropsychological testing performed;
- Results of any structural imaging (MRI, CT) performed;
- Relevant laboratory tests (B12, thyroid hormone); and,
- Number and name of prescribed medications.

B. Billing Requirements for Beta Amyloid Positron Emission Tomography (PET) in Dementia and Neurodegenerative Disease:

Effective for claims with dates of service on and after September 27, 2013, Medicare will only allow coverage with evidence development (CED) for Positron Emission Tomography (PET) beta amyloid (also referred to as amyloid-beta (Aβ)) imaging (HCPCS A9586)or (HCPCS **A9599)** (one PET Aβ scan per patient).

NOTE: Please note that effective January 1, 2014 the following code A9599 will be updated in the IOCE and HCPCS update. This code will be contractor priced.

Medicare Summary Notices, Remittance Advice Remark Codes, and Claim Adjustment Reason Codes

Effective for dates of service on or after September 27, 2013, contractors shall **return as unprocessable/return to provider** claims for PET Aβ imaging, through CED during a clinical trial, not containing the following:

- Condition code 30, (FI only)
- Modifier Q0 and/or modifier Q1 as appropriate
- ICD-9 dx code V70.7/ICD-10 dx code Z00.6 (on either the primary/secondary position)
- A PET HCPCS code (78811 or 78814)
- At least, one Dx code from the table below,

ICD-9 Codes	**Corresponding ICD-10 Codes**
290.0 Senile dementia, uncomplicated	F03.90 Unspecified dementia without behavioral disturbance
290.10 Presenile dementia, uncomplicated	F03.90 Unspecified dementia without behavioral disturbance
290.11 Presenile dementia with delirium	F03.90 Unspecified dementia without behavioral disturbance
290.12 Presenile dementia with delusional features	F03.90 Unspecified dementia without behavioral disturbance
290.13 Presenile dementia with depressive features	F03.90 Unspecified dementia without behavioral disturbance
290.20 Senile dementia with delusional features	F03.90 Unspecified dementia without behavioral disturbance
290.21 Senile dementia with depressive features	F03.90 Unspecified dementia without behavioral disturbance
290.3 Senile dementia with delirium	F03.90 Unspecified dementia without behavioral disturbance
290.40 Vascular dementia, uncomplicated	F01.50 Vascular dementia without behavioral disturbance
290.41 Vascular dementia with delirium	F01.51 Vascular dementia with behavioral disturbance
290.42 Vascular dementia with delusions	F01.51 Vascular dementia with behavioral disturbance

290.43 Vascular dementia with depressed mood	F01.51 Vascular dementia with behavioral disturbance
294.10 Dementia in conditions classified elsewhere without behavioral disturbance	F02.80 Dementia in other diseases classified elsewhere without behavioral disturbance
294.11 Dementia in conditions classified elsewhere with behavioral disturbance	F02.81 Dementia in other diseases classified elsewhere with behavioral disturbance
294.20 Dementia, unspecified, without behavioral disturbance	F03.90 Unspecified dementia without behavioral disturbance
294.21 Dementia, unspecified, with behavioral disturbance	F03.91 Unspecified dementia with behavioral disturbance
331.11 Pick's Disease	G31.01 Pick's disease
331.19 Other Frontotemporal dementia	G31.09 Other frontotemporal dementia
331.6 Corticobasal degeneration	G31.85 Corticobasal degeneration
331.82 Dementia with Lewy Bodies	G31.83 Dementia with Lewy bodies
331.83 Mild cognitive impairment, so stated	G31.84 Mild cognitive impairment, so stated
780.93 Memory Loss	R41.1 Anterograde amnesia R41.2 Retrograde amnesia R41.3 Other amnesia (Amnesia NOS, Memory loss NOS)
V70.7 Examination for normal comparison or control in clinical	Z00.6 Encounter for examination for normal comparison and control in clinical research program

and

- Aβ HCPCS code A9586 or A9599

Contractors shall return as unprocessable claims for PET Aβ imaging using the following messages:

-Claim Adjustment Reason Code 4 – the procedure code is inconsistent with the modifier used or a required modifier is missing.

Note: Refer to the 835 Healthcare Policy Identification Segment (loop 2110 Service Payment Information REF), if present.

-Remittance Advice Remark Code N517 - Resubmit a new claim with the requested information.

- Remittance Advice Remark Code N519 - Invalid combination of HCPCS modifiers.

Contractors shall line-item **deny** claims for PET Aβ , HCPCS code A9586 or A9599 , where a previous PET Aβ, HCPCS code A9586 or A9599 is paid in history using the following messages:

- CARC 149: "Lifetime benefit maximum has been reached for this service/benefit category."
- RARC N587: "Policy benefits have been exhausted".
- MSN 20.12: "This service was denied because Medicare only covers this service once a lifetime."
- Spanish Version: "Este servicio fue negado porque Medicare sólo cubre este servicio una vez en la vida."
- Group Code: PR, if a claim is received with a GA modifier
- Group Code: CO, if a claim is received with a GZ modifier

60.13 - Billing Requirements for PET Scans for Specific Indications of Cervical Cancer for Services Performed on or After January 28, 2005

(Rev. 1888; Issued: 01-06-10, Effective date: 11-10-09; Implementation Date: 01-04-10)

Contractors shall accept claims for these services with the appropriate CPT code listed in section 60.3.1. Refer to Pub. 100-03, section 220.6.17, for complete coverage guidelines for this new PET oncology indication. The implementation date for these CPT codes will be April 18, 2005. Also see section 60.17, of this chapter for further claims processing instructions for cervical cancer indications.

60.14 - Billing Requirements for PET Scans for Non-Covered Indications

(Rev. 527, Issued: 04-15-05, Effective: 01-28-05, Implementation: 04-18-05)

For services performed on or after January 28, 2005, contractors shall accept claims with the following HCPCS code for non-covered PET indications:

- G0235: PET imaging, any site not otherwise specified

Short Descriptor: PET not otherwise specified
Type of Service: 4

NOTE: This code is for a non-covered service.

60.15 - Billing Requirements for CMS - Approved Clinical Trials and Coverage With Evidence Development Claims for PET Scans for

Neurodegenerative Diseases, Previously Specified Cancer Indications, and All Other Cancer Indications Not Previously Specified

(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

A/B MACs (A and B)

Effective for services on or after January 28, 2005, contractors shall accept and pay for claims for Positron Emission Tomography (PET) scans for lung cancer, esophageal cancer, colorectal cancer, lymphoma, melanoma, head & neck cancer, breast cancer, thyroid cancer, soft tissue sarcoma, brain cancer, ovarian cancer, pancreatic cancer, small cell lung cancer, and testicular cancer, as well as for neurodegenerative diseases and all other cancer indications not previously mentioned in this chapter, if these scans were performed as part of a Centers for Medicare & Medicaid (CMS)-approved clinical trial. (See Pub. 100-03, National Coverage Determinations (NCD) Manual, sections 220.6.13 and 220.6.17.)

Contractors shall also be aware that PET scans for all cancers not previously specified at Pub. 100-03, NCD Manual, section 220.6.17, remain nationally non-covered unless performed in conjunction with a CMS-approved clinical trial.

Effective for dates of service on or after June 11, 2013, Medicare has ended the coverage with evidence development (CED) requirement for FDG (2-[F18] fluoro-2-deoxy-D-glucose) PET and PET/computed tomography (CT) and PET/magnetic resonance imaging (MRI) for all oncologic indications contained in section 220.6.17 of the NCD Manual. Modifier -Q0 (Investigational clinical service provided in a clinical research study that is in an approved clinical research study) or -Q1 (routine clinical service provided in a clinical research study that is in an approved clinical research study) is no longer mandatory for these services when performed on or after June 11, 2013.

A/B MACs (B) Only

A/B MACs (B) shall pay claims for PET scans for beneficiaries participating in a CMS-approved clinical trial submitted with an appropriate current procedural terminology (CPT) code from section 60.3.1 of this chapter and modifier Q0/Q1 for services performed on or after January 1, 2008, through June 10, 2013. (NOTE: Modifier QR (Item or service provided in a Medicare specified study) and QA (FDA investigational device exemption) were replaced by modifier Q0 effective January 1, 2008.) Modifier QV (item or service provided as routine care in a Medicare qualifying clinical trial) was

replaced by modifier Q1 effective January 1, 2008.) Beginning with services performed on or after June 11, 2013, modifier Q0/Q1 is no longer required for PET FDG services.

A/B MACs (A) Only

In order to pay claims for PET scans on behalf of beneficiaries participating in a CMS-approved clinical trial, A/B MACs (A) require providers to submit claims with, if ICD-9-CM is applicable, ICD-9 code V70.7; if ICD-10-CM is applicable, ICD-10 code Z00.6 in the primary/secondary diagnosis position using the ASC X12 837 institutional claim format or on Form CMS-1450, with the appropriate principal diagnosis code and an appropriate CPT code from section 60.3.1. Effective for PET scan claims for dates of service on or after January 28, 2005, through December 31, 2007, A/B MACs (A) shall accept claims with the QR, QV, or QA modifier on other than inpatient claims. Effective for services on or after January 1, 2008, through June 10, 2013, modifier Q0 replaced the-QR and QA modifier, modifier Q1 replaced the QV modifier. Modifier Q0/Q1 is no longer required for services performed on or after June 11, 2013.

60.16 - Billing and Coverage Changes for PET Scans Effective for Services on or After April 3, 2009

(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

A. Summary of Changes

Effective for services on or after April 3, 2009, Medicare will **not cover** the use of FDG PET imaging to determine **initial treatment strategy** in patients with adenocarcinoma of the prostate.

Medicare will also not cover FDG PET imaging for **subsequent treatment strategy** for tumor types other than breast, cervical, colorectal, esophagus, head and neck (non-CNS/thyroid), lymphoma, melanoma, myeloma, non-small cell lung, and ovarian, unless the FDG PET is provided under the coverage with evidence development (CED) paradigm (billed with modifier -Q0/-Q1, see section 60.15 of this chapter).

Medicare will cover FDG PET imaging **for initial treatment strategy** for myeloma.

Effective for services performed on or after June 11, 2013, Medicare has ended the CED requirement for FDG PET and PET/CT and PET/MRI for all oncologic indications contained in section 220.6.17 of the NCD Manual. Effective for services on or after June 11, 2013, the Q0/Q1 modifier is no longer required.

Beginning with services performed on or after June 11, 2013, contractors shall pay for up to three (3) FDG PET scans when used to guide subsequent management of anti-tumor treatment strategy (modifier PS) after completion of initial anti-cancer therapy (modifier PI) for the exact same cancer diagnosis.

Coverage of any additional FDG PET scans (that is, beyond 3) used to guide subsequent management of anti-tumor treatment strategy after completion of initial anti-tumor therapy for the same cancer diagnosis will be determined by the A/B MACs (A or B). Claims will include the KX modifier indicating the coverage criteria is met for coverage of four or more FDG PET scans for subsequent treatment strategy for the same cancer diagnosis under this NCD.

A different cancer diagnosis whether submitted with a PI or a PS modifier will begin the count of one initial and three subsequent FDG PET scans not requiring the KX modifier and four or more FDG PET scans for subsequent treatment strategy for the same cancer diagnosis requiring the KX modifier.

NOTE: The presence or absence of an initial treatment strategy claim in a beneficiary's record does not impact the frequency criteria for subsequent treatment strategy claims for the same cancer diagnosis.

NOTE: Providers please refer to the following link for a list of appropriate diagnosis codes,
http://cms.gov/medicare/coverage/determinationprocess/downloads/petforsolidtumorsoncologicdxcodesattachment_NCD220_6_17.pdf

For further information regarding the changes in coverage, refer to Pub.100-03, NCD Manual, section 220.6.17.

B. Modifiers for PET Scans

Effective for claims with dates of service on or after April 3, 2009, the following modifiers have been created for use to inform for the **initial treatment strategy** of biopsy-proven or strongly suspected tumors or **subsequent treatment strategy** of cancerous tumors:

PI Positron Emission Tomography (PET) or PET/Computed Tomography (CT) to inform the initial treatment strategy of tumors that are biopsy proven or strongly suspected of being cancerous based on other diagnostic testing.

Short descriptor: PET tumor init tx strat

PS Positron Emission Tomography (PET) or PET/Computed Tomography (CT) to inform the subsequent treatment strategy of cancerous tumors when the beneficiary's treatment

physician determines that the PET study is needed to inform subsequent anti-tumor strategy.

Short descriptor: PS - PET tumor subsq tx strategy

C. Billing for A/B MACs (A and B)

Effective for claims with dates of service on or after April 3, 2009, contractors shall accept FDG PET claims billed to inform **initial treatment strategy** with the following CPT codes **AND** modifier PI: 78608, 78811, 78812, 78813, 78814, 78815, 78816.

Effective for claims with dates of service on or after April 3, 2009, contractors shall accept FDG PET claims with modifier PS for the **subsequent treatment strategy** for solid tumors using a CPT code above **AND** a cancer diagnosis code.

Contractors shall also accept FDG PET claims billed to **inform initial treatment strategy or subsequent treatment strategy** when performed under CED with one of the PET or PET/CT CPT codes above **AND** modifier PI **OR** modifier PS **AND** a cancer diagnosis code **AND** modifier Q0/Q1. Effective for services performed on or after June 11, 2013, the CED requirement has ended and modifier Q0/Q1, along with condition code 30 (institutional claims only), or ICD-9 code V70.7, (both institutional and practitioner claims) are no longer required.

D. Medicare Summary Notices, Remittance Advice Remark Codes, and Claim Adjustment Reason Codes

Effective for dates of service on or after April 3, 2009, contractors shall **return as unprocessable/return to provider** claims that do not include the PI modifier with one of the PET/PET/CT CPT codes listed in subsection C. above when billing for **the initial treatment strategy** for solid tumors in accordance with Pub.100-03, NCD Manual, section 220.6.17.

In addition, contractors shall **return as unprocessable/return to provider** claims that do not include the PS modifier with one of the CPT codes listed in subsection C. above when billing for the **subsequent treatment strategy** for solid tumors in accordance with Pub.100-03, NCD Manual, section 220.6.17.

The following messages apply:

- Claim Adjustment Reason Code (CARC) 4 - The procedure code is inconsistent with the modifier used or a required modifier is missing.

- Remittance Advice Remark Code (RARC) MA-130 - Your claim contains incomplete and/or invalid information, and no appeal rights are afforded because the claim is unprocessable. Submit a new claim with the complete/correct information.

- RARC M16 - Alert: See our Web site, mailings, or bulletins for more details concerning this policy/procedure/decision.

Effective for claims with dates of service on or after April 3, 2009, through June 10, 2013, contractors shall **return as unprocessable/return to provider** FDG PET claims billed to **inform initial treatment strategy or subsequent treatment strategy** when performed under CED without one of the PET/PET/CT CPT codes listed in subsection C. above **AND** modifier PI **OR** modifier PS **AND** a cancer diagnosis code **AND** modifier Q0/Q1.

The following messages apply to **return as unprocessable** claims:

- CARC 4 - The procedure code is inconsistent with the modifier used or a required modifier is missing.

- RARC MA-130 - Your claim contains incomplete and/or invalid information, and no appeal rights are afforded because the claim is unprocessable. Submit a new claim with the complete/correct information.

- RARC M16 - Alert: See our Web site, mailings, or bulletins for more details concerning this policy/procedure/decision.

Effective April 3, 2009, contractors shall **deny** claims with ICD-9/ICD-10 diagnosis code 185/C61 for FDG PET imaging for the **initial treatment strategy** of patients with adenocarcinoma of the prostate.

For dates of service prior to June 11, 2013, contractors shall also **deny** claims for FDG PET imaging for **subsequent treatment strategy** for tumor types other than breast, cervical, colorectal, esophagus, head and neck (non-CNS/thyroid), lymphoma, melanoma, myeloma, non-small cell lung, and ovarian, unless the FDG PET is provided under CED (submitted with the Q0/Q1 modifier) and use the following messages:

- Medicare Summary Notice 15.4 - Medicare does not support the need for this service or item

- CARC 50 - These are non-covered services because this is not deemed a 'medical necessity' by the payer.

- Contractors shall use Group Code CO (Contractual Obligation)

If the service is submitted with a GA modifier indicating there is a signed Advance Beneficiary Notice (ABN) on file, the liability falls to the beneficiary. However, if the service is submitted with a GZ modifier indicating no ABN was provided, the liability falls to the provider.

Effective for dates of service on or after June 11, 2013, contractors shall use the following messages when denying claims in excess of **three** for PET FDG scans for subsequent treatment strategy when the KX modifier is not included, identified by CPT codes 78608, 78811, 78812, 78813, 78814, 78815, or 78816, modifier PS, HCPCS A9552, and the same cancer diagnosis code.

- CARC 96: "Non-Covered Charge(s). Note: Refer to the 835 Healthcare Policy Identification Segment (loop 2110 Service Payment Information REF), if present."

- RARC N435: "Exceeds number/frequency approved/allowed within time period without support documentation."

- MSN 23.17: "Medicare won't cover these services because they are not considered medically necessary."

Spanish Version: "Medicare no cubrirá estos servicios porque no son considerados necesarios por razones médicas."

Contractors shall use Group Code PR assigning financial liability to the beneficiary, if a claim is received with a GA modifier indicating a signed ABN is on file.

Contractors shall use Group Code CO assigning financial liability to the provider, if a claim is received with a GZ modifier indicating no signed ABN is on file.

60.17 – Billing and Coverage Changes for PET Scans for Cervical Cancer Effective for Services on or After November 10, 2009

(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

A. Billing Changes for A/B MACs (A and B)

Effective for claims with dates of service on or after November 10, 2009, contractors shall accept FDG PET oncologic claims billed to inform initial treatment strategy; specifically for staging in beneficiaries who have biopsy-proven cervical cancer when the beneficiary's treating physician determines the FDG PET study is needed to determine the location and/or extent of the tumor as specified in Pub. 100-03, section 220.6.17.

EXCEPTION: CMS continues to non-cover FDG PET for initial diagnosis of cervical cancer related to initial treatment strategy.

NOTE: Effective for claims with dates of service on and after November 10, 2009, the –Q0 modifier is no longer necessary for FDG PET for cervical cancer.

B. Medicare Summary Notices, Remittance Advice Remark Codes, and Claim

Adjustment Reason Codes
Additionally, contractors shall return as unprocessable /return to provider for FDG PET for cervical cancer for initial treatment strategy billed without the following: one of the PET/PET/ CT CPT codes listed in 60.16 C above **AND** modifier PI **AND** a cervical cancer diagnosis code.
Use the following messages:

- Claim Adjustment Reason Code 4 - The procedure code is inconsistent with the modifier used or a required modifier is missing.

- Remittance Advice Remark Code MA-130 - Your claim contains incomplete and/or invalid information, and no appeal rights are afforded because the claim is unprocessable. Submit a new claim with the complete/correct information.

- Remittance Advice Remark Code M16 - Alert: See our Web site, mailings, or bulletins for more details concerning this policy/procedure/decision.

60.18 – Billing and Coverage Changes for PET (NaF-18) Scans to Identify Bone Metastasis of Cancer Effective for Claims With Dates of Services on or After February 26, 2010

(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

A. Billing Changes for A/B MACs (A and B)

Effective for claims with dates of service on and after February 26, 2010, contractors shall pay for NaF-18 PET oncologic claims to inform of initial treatment strategy (PI) or subsequent treatment strategy (PS) for suspected or biopsy proven bone metastasis **ONLY** in the context of a clinical study and as specified in Pub. 100-03, section 220.6. All other claims for NaF-18 PET oncology claims remain non-covered.

B. Medicare Summary Notices, Remittance Advice Remark Codes, and Claim Adjustment Reason Codes

Effective for claims with dates of service on or after February 26, 2010, contractors shall return as unprocessable NaF-18 PET oncologic claims billed with **modifier TC or globally (for A/B MACs (A) modifier TC or globally does not apply**) and HCPCS A9580 to inform the initial treatment strategy or subsequent treatment strategy for bone metastasis that do not include ALL of the following:

- PI or PS modifier AND
- PET or PET/CT CPT code (78811, 78812, 78813, 78814, 78815, 78816) AND
- Cancer diagnosis code AND
- Q0 modifier - Investigational clinical service provided in a clinical research study, are present on the claim.

NOTE: For institutional claims, continue to include ICD-9 diagnosis code V70.7 or ICD-10 diagnosis code Z00.6 and condition code 30 to denote a clinical study.

Use the following messages:

- Claim Adjustment Reason Code 4 - The procedure code is inconsistent with the modifier used or a required modifier is missing. Note: Refer to the 835 Healthcare Policy Identification Segment (loop 2110 Service Payment Information REF), if present.

- Remittance Advice Remark Code MA-130 - Your claim contains incomplete and/or invalid information, and no appeal rights are afforded because the claim is unprocessable. Submit a new claim with the complete/correct information.

- Remittance Advice Remark Code M16 - Alert: See our Web site, mailings, or bulletins for more details concerning this policy/procedure/decision.

- Claim Adjustment Reason Code 167 - This (these) diagnosis(es) is (are) not covered.

Effective for claims with dates of service on or after February 26, 2010, contractors shall accept PET oncologic claims billed with **modifier 26** and modifier KX to inform the initial treatment strategy or subsequent treatment strategy for bone metastasis that include the following:

- PI or PS modifier AND
- PET or PET/CT CPT code (78811, 78812, 78813, 78814, 78815, 78816) AND
- Cancer diagnosis code AND
- Q0 modifier - Investigational clinical service provided in a clinical research study, are present on the claim.

NOTE: If modifier KX is present on the professional component service, Contractors shall process the service as PET NaF-18 rather than PET with FDG.

Contractors shall also return as unprocessable NaF-18 PET oncologic professional component claims (i.e., claims billed with **modifiers 26** and KX) to inform the initial treatment strategy or subsequent treatment strategy for bone metastasis billed with HCPCS A9580 and use the following message:

> Claim Adjustment Reason Code 97 - The benefit for this service is included in the payment/allowance for another service/procedure that has already been adjudicated.

NOTE: Refer to the 835 Healthcare Policy identification Segment (loop 2110 Service Payment Information REF), if present.

60.19 – Local Coverage Determination for PET Using New, Proprietary Radiopharmaceuticals for their FDA-Approved Labeled Indications for Oncologic Imaging Only

(Rev. 2750; Issued: 08-02-13; Effective Date: 03-07-13, Implementation Date: 09-03-13)

Effective for dates of service on or after March 7, 2013, local Medicare Administrative Contractors (MACs) may determine coverage within their respective jurisdictions for positron emission tomography (PET) using radiopharmaceuticals for their Food and Drug Administration (FDA) approved labeled indications for oncologic imaging. When the local MAC determines that a claim is noncovered, the following messages apply:

Claim Adjustment Reason Code (CARC) 167: This (these) diagnosis(es) is(are) not covered. Note: Refer to the 835 Healthcare Policy Identification Segment (loop 2110 Service Payment Information REF), if present.

Medicare Summary Notice (MSN) 15.4: The information provided does not support the need for this service or item.

If the service is submitted with a GA modifier indicating there is a signed Advance Beneficiary Notice (ABN) on file, the liability falls to the beneficiary. However, if the service is submitted with a GZ modifier indicating no ABN was provided, the liability falls to the provider.

70 - Radiation Oncology (Therapeutic Radiology)

(Rev. 1, 10-01-03)

70.1 - Weekly Radiation Therapy Management (CPT 77419 - 77430)

(Rev. 1, 10-01-03)

Carriers must pay for a physician's weekly treatment management services under code 77427. Billing entities must indicate on each claim the number of fractions for which payment is sought.

A weekly unit of treatment management is equal to five fractions or treatment sessions. A week for the purpose of making payments under these codes is comprised of five fractions regardless of the actual time period in which the services are furnished. It is not necessary that the radiation therapist personally examine the patient during each fraction for the weekly treatment management code to be payable. Multiple fractions representing two or more treatment sessions furnished on the same day may be counted as long as there has been a distinct break in therapy sessions, and the fractions are of the character usually furnished on different days. If, at the final billing of the treatment course, there are three or four fractions beyond a multiple of five, those three or four fractions are paid for as a week. If there are one or two fractions beyond a multiple of five, payment for these services is considered as having been made through prior payments.

EXAMPLE: 18 fractions = 4 weekly services

62 fractions = 12 weekly services

8 fractions = 2 weekly services

6 fractions = 1 weekly service

If billings have occurred which indicate that the treatment course has ended (and, therefore, the number of residual fractions has been determined), but treatments resume, adjust carrier payments for the additional services consistent with the above policy.

EXAMPLE: 8 fractions = payment for 2 weeks

2 additional fractions are furnished by the same physician. No additional Medicare payment is made for the 2 additional fractions.

A. SNF Treatment Management Delivery Services

A SNF may not bill weekly treatment management services for its outpatients (codes 77419, 77420, 77425, 77430, and 77431). Instead, the SNF should bill for radiation treatment delivery (codes 77401 - 77404, 77406 - 77409, 77411 - 77414, and 77416). Also, SNFs bill for therapeutic radiology port film (code 77417), which was previously a part of the weekly services. They enter the number of services in the units field.

70.2 - Services Bundled Into Treatment Management Codes
(Rev. 1, 10-01-03)

Carriers do not make separate payment for services rendered by the radiation oncologists or in conjunction with radiation therapy.

11920 Tattooing, intradermal introduction of insoluble opaque pigments to correct color defects of skin; 6.0 sq. cm or less

11921 6.11 to 20.0 sq. cm

11922 Each additional 20.0 sq. cm

16000 Initial treatment, first-degree burn, when no more than local treatment is required

16010 Dressings and/or debridement, initial or subsequent; under anesthesia, small

16015 Under anesthesia, medium or large, or with major debridement

16020 Without anesthesia, office or hospital, small

16025 Without anesthesia, medium (e.g., whole face or whole extremity)

16030 Without anesthesia, large (e.g., more than one extremity)

36425 Venipuncture, cut down age 1 or over

53670 Catheterization, urethra; simple

53675 Complicated (may include difficult removal of balloon catheter)

99211 Office or other outpatient visit, established patient; Level I

99212 Level II

99213 Level III

99214 Level IV

99215 Level V

99238 Hospital discharge day management

99281 Emergency department visit, new or established patient; Level I

99282 Level II

99283 Level III

99284 Level IV

99285 Level V

90780 IV Infusion therapy, administered by physician or under direct supervision of physician; up to one hour

90781 Each additional hour, up to 8 hours

90847 Family medical psychotherapy (conjoint psychotherapy) by a physician, with continuing medical diagnostic evaluation, and drug management when indicated

99050 Services requested after office hours in addition to basic service

99052 Services requested between 10:00 PM and 8:00 AM in addition to basic service

99054 Services requested on Sundays and holidays in addition to basic service

99058 Office services provided on an emergency basis

99071 Educational supplies, such as books, tapes, and pamphlets, provided by the physician for the patient's education at cost to physician

99090 Analysis of information data stored in computers (e.g., ECG, blood pressures, hematologic data)

99185 Hypothermia; regional

99371 Telephone call by a physician to patient or for consultation or medical management or for coordinating medical management with other health care professionals; simple or brief (e.g., to report on tests and/or laboratory results, to clarify or alter previous instructions, to integrate new information from other health professionals into the medical treatment plan, or to adjust therapy)

99372 Intermediate (e.g., to provide advice to an established patient on a new problem, to initiate therapy that can be handled by telephone, to discuss test results in detail, to coordinate medical management of a new problem in an established patient, to discuss and evaluate new information and details, or to initiate a new plan of care)

99373 Complex or lengthy (e.g., lengthy counseling session with anxious or distraught patient, detailed or prolonged discussion with family members regarding seriously ill patient, lengthy communication necessary to coordinate complex services or several different health professionals working on different aspects of the total patient care plan)

- Anesthesia (whatever code billed)
- Care of Infected Skin (whatever code billed)
- Checking of Treatment Charts
- Verification of Dosage, As Needed (whatever code billed)
- Continued Patient Evaluation, Examination, Written Progress Notes, As Needed (whatever code billed)
- Final Physical Examination (whatever code billed)
- Medical Prescription Writing (whatever code billed
- Nutritional Counseling (whatever code billed)
- Pain Management (whatever code billed)
- Review & Revision of Treatment Plan (whatever code billed)
- Routine Medical Management of Unrelated Problem (whatever code billed)
- Special Care of Ostomy (whatever code billed)
- Written Reports, Progress Note (whatever code billed)
- Follow-up Examination and Care for 90 Days After Last Treatment (whatever code billed)

70.3 - Radiation Treatment Delivery (CPT 77401 - 77417)
(Rev. 1, 10-01-03)

Carriers pay for these TC services on a daily basis under CPT codes 77401-77416 for radiation treatment delivery. They do not use local codes and RVUs in paying for the TC of radiation oncology services. Multiple treatment sessions on the same day are payable as long as there has been a distinct break in therapy services, and the individual sessions are of the character usually furnished on different days. Carriers pay for CPT code 77417 (Therapeutic radiology port film(s)) on a weekly (five fractions) basis.

70.4 - Clinical Brachytherapy (CPT Codes 77750 - 77799)
(Rev. 1, 10-01-03)

Carriers must apply the bundled services policy to procedures in this family of codes other than CPT code 77776. For procedures furnished in settings in which TC payments are made, carriers must pay separately for the expendable source associated with these procedures under CPT code 79900 except in the case of remote after-loading high intensity brachytherapy procedures (CPT codes 77781-77784). In the four codes cited, the expendable source is included in the RVUs for the TC of the procedures.

70.5 - Radiation Physics Services (CPT Codes 77300 - 77399)
(Rev. 1, 10-01-03)

Carriers pay for the PC and TC of CPT codes 77300-77334 and 77399 on the same basis as they pay for radiologic services generally. For professional component billings in all settings, carriers presume that the radiologist participated in the provision of the service, e.g., reviewed/validated the physicist's calculation. CPT codes 77336 and 77370 are technical services only codes that are payable by carriers in settings in which only technical component is are payable.

80 - Supervision and Interpretation (S&I) Codes and Interventional Radiology
(Rev. 1, 10-01-03)

80.1 - Physician Presence
(Rev. 1, 10-01-03)

Radiologic supervision and interpretation (S&I) codes are used to describe the personal supervision of the performance of the radiologic portion of a procedure by one or more physicians and the interpretation of the findings. In order to bill for the supervision aspect of the procedure, the physician must be present during its performance. This kind of personal supervision of the performance of the procedure is a service to an individual beneficiary and differs from the type of general supervision of the radiologic procedures performed in a hospital for which FIs pay the costs as physician services to the hospital. The interpretation of the procedure may be performed later by another physician. In

situations in which a cardiologist, for example, bills for the supervision (the "S") of the S&I code, and a radiologist bills for the interpretation (the "I") of the code, both physicians should use a "-52" modifier indicating a reduced service, e.g., only one of supervision and/or interpretation. Payment for the fragmented S&I code is no more than if a single physician furnished both aspects of the procedure.

80.2 - Multiple Procedure Reduction
(Rev. 1, 10-01-03)

Carriers make no multiple procedure reductions in the S&I or primary non-radiologic codes in these types of procedures, or in any procedure codes for which the descriptor and RVUs reflect a multiple service reduction. For additional procedure codes that do not reflect such a reduction, carriers apply the multiple procedure reductions.

90 - Services of Portable X-Ray Suppliers
(Rev. 1, 10-01-03)
B3-2070.4, B3-15022.G, B3-4131, B3-4831

Services furnished by portable x-ray suppliers may have as many as four components. Carriers must follow the following rules.

90.1 - Professional Component
(Rev. 1, 10-01-03)

Pay the PC of radiologic services furnished by portable x-ray suppliers on the same basis as other physician fee schedule services.

90.2 - Technical Component
(Rev. 1, 10-01-03)

Pay the TC of radiology services furnished by portable x-ray suppliers under the fee schedule on the same basis as TC services generally.

90.3 - Transportation Component (HCPCS Codes R0070 - R0076)
(Rev. 343, Issued: 10-29-04, Effective: 04-01-05, Implementation: 04-04-05)

This component represents the transportation of the equipment to the patient. Establish local RVUs for the transportation R codes based on carrier knowledge of the nature of the service furnished. Carriers shall allow only a single transportation payment for each trip the portable x-ray supplier makes to a particular location. When more than one Medicare patient is x-rayed at the same location, e.g., a nursing home, prorate the single fee schedule transportation payment among all patients receiving the services. For example, if two patients at the same location receive x-rays, make one-half of the transportation payment for each.

R0075 must be billed in conjunction with the CPT radiology codes (7000 series) and only when the x-ray equipment used was actually transported to the location where the x-ray was taken. R0075 would not apply to the x-ray equipment stored in the location where the x-ray was done (e.g., a nursing home) for use as needed.

Below are the definitions for each modifier that must be reported with R0075. Only one of these five modifiers shall be reported with R0075. **NOTE**: If only one patient is served, R0070 should be reported with no modifier since the descriptor for this code reflects only one patient seen.

UN - Two patients served

UP - Three patients served

UQ - Four patients served

UR - Five Patients served

US - Six or more patients served

Payment for the above modifiers must be consistent with the definition of the modifiers. Therefore, for R0075 reported with modifiers, -UN, -UP, -UQ, and –UR, the total payment for the service shall be divided by 2, 3, 4, and 5 respectively. For modifier –US, the total payment for the service shall be divided by 6 regardless of the number of patients served. For example, if 8 patients were served, R0075 would be reported with modifier –US and the total payment for this service would be divided by 6.

The units field for R0075 shall always be reported as "1" except in extremely unusual cases. The number in the units field should be completed in accordance with the provisions of 100-04, chapter 23, section 10.2 item 24 G which defines the units field as the number of times the patient has received the itemized service during the dates listed in the from/to field. The units field must never be used to report the number of patients served during a single trip. Specifically, the units field must reflect the number of services that the specific beneficiary received, not the number of services received by other beneficiaries.

As a carrier priced service, carriers must initially determine a payment rate for portable x-ray transportation services that is associated with the cost of providing the service. In order to determine an appropriate cost, the carrier should, at a minimum, cost out the vehicle, vehicle modifications, gasoline and the staff time involved in only the transportation for a portable x-ray service. A review of the pricing of this service should be done every five years.

Direct costs related to the vehicle carrying the x-ray machine are fully allocable to determining the payment rate. This includes the cost of the vehicle using a recognized depreciation method, the salary and fringe benefits associated with the staff who drive the vehicle, the communication equipment used between the vehicle and the home office, the salary and fringe benefits of the staff who determine the vehicles route (this could be proportional of office staff), repairs and maintenance of the vehicle(s), insurance for the

vehicle(s), operating expenses for the vehicles and any other reasonable costs associated with this service as determined by the carrier. The carrier will have discretion for allocating indirect costs (those costs that cannot be directly attributed to portable x-ray transportation) between the transportation service and the technical component of the x-ray tests.

Suppliers may send carriers unsolicited cost information. The carrier may use this cost data as a comparison to its carrier priced determination. The data supplied should reflect a year's worth (either calendar or corporate fiscal) of information. Each provider who submits such data is to be informed that the data is subject to verification and will be used to supplement other information that is used to determine Medicare's payment rate.

Carriers are required to update the rate on an annual basis using independently determined measures of the cost of providing the service. A number of readily available measures (e.g., ambulance inflation factor, the Medicare economic index) that are used by the Medicare program to adjust payment rates for other types of services may be appropriate to use to update the rate for years that the carrier does not recalibrate the payment. Each carrier has the flexibility to identify the index it will use to update the rate. In addition, the carrier can consider locally identified factors that are measured independently of CMS as an adjunct to the annual adjustment.

NOTE: No transportation charge is payable unless the portable x-ray equipment used was actually transported to the location where the x-ray was taken. For example, carriers do not allow a transportation charge when the x-ray equipment is stored in a nursing home for use as needed. However, a set-up payment (see §90.4, below) is payable in such situations. Further, for services furnished on or after January 1, 1997, carriers may not make separate payment under HCPCS code R0076 for the transportation of EKG equipment by portable x-ray suppliers or any other entity.

90.4 - Set-Up Component (HCPCS Code Q0092)

(Rev. 1, 10-01-03)

Carriers must pay a set-up component for each radiologic procedure (other than retakes of the same procedure) during both single patient and multiple patient trips under Level II HCPCS code Q0092. Carriers do not make the set-up payment for EKG services furnished by the portable x-ray supplier.

90.5 - Transportation of Equipment Billed by a SNF to a *MAC*

(Rev. 3230, Issued: 04-03-15, Effective: 06-15-15, Implementation: 06-15-15)

When a SNF bills for portable x-ray equipment transported to a site by van or other vehicle, the SNF should bill for the transportation costs using one of the following HCPCS codes along with the appropriate revenue code:

R0070 Transportation of Portable x-ray Equipment and Personnel to Home or

R0075	Nursing Home, Per Trip to Facility or Location, One Patient Seen. Transportation of Portable x-ray Equipment and Personnel to Home or Nursing Home, Per Trip to Facility or Location, More than One Patient Seen, Per Patient.

These HCPCS codes are subject to the fee schedule.

Effective April 1, 2006, SNFs are required to report the appropriate modifiers to identify the number of patients served when billing for R0075. See section 90.3, of this chapter for the list of modifiers used to identify on the claim the number of patients served.

MACs shall ensure that payment for R0075 is consistent with the definition of the modifiers.

NOTE: *When a SNF resident receives a portable x-ray service during the course of a Medicare-covered stay in the SNF, only the service's professional component (representing the physician's interpretation of the test results) is a separately billable physician service under Part B (see §20.1 of this chapter and §20.1.1 of Chapter 6). By contrast, the technical component representing the procedure itself, including any associated transportation and setup costs, would be subject to consolidated billing (the SNF "bundling" requirement for services furnished to the SNF's Part A residents), and must be included on the SNF's Part A bill for the resident's covered stay (Bill Type 21x) rather than being billed separately under Part B (see §20.2.1of this chapter).*

100 - Interpretation of Diagnostic Tests

(Rev. 1, 10-01-03)

B3-15023

100.1 - X-rays and EKGs Furnished to Emergency Room Patients

(Rev. 1, 10-01-03)

The professional component of a diagnostic procedure furnished to a beneficiary in a hospital includes an interpretation and written report for inclusion in the beneficiary's medical record maintained by the hospital. (See 42 CFR 415.120(a).)

Carriers generally distinguish between an "interpretation and report" of an x-ray or an EKG procedure and a "review" of the procedure. A professional component billing based on a review of the findings of these procedures, without a complete, written report similar to that which would be prepared by a specialist in the field, does not meet the conditions for separate payment of the service. This is because the review is already included in the emergency department evaluation and management (E/M) payment. For example, a notation in the medical records saying "fx-tibia" or EKG-normal would not suffice as a separately payable interpretation and report of the procedure and should be considered a review of the findings payable through the E/M code. An "interpretation and report" should address the findings, relevant clinical issues, and comparative data (when available).

Generally, carriers must pay for only one interpretation of an EKG or x-ray procedure furnished to an emergency room patient. They pay for a second interpretation (which may be identified through the use of modifier "-77") only under unusual circumstances (for which documentation is provided) such as a questionable finding for which the physician performing the initial interpretation believes another physician's expertise is needed or a changed diagnosis resulting from a second interpretation of the results of the procedure.

When carriers receive only one claim for an interpretation, they must presume that the one service billed was a service to the individual beneficiary rather than a quality control measure and pay the claim if it otherwise meets any applicable reasonable and necessary test.

When carriers receive multiple claims for the same interpretation, they must generally pay for the first bill received. Carriers must pay for the interpretation and report that directly contributed to the diagnosis and treatment of the individual patient. Consideration is not given to physician specialty as the primary factor in deciding which interpretation and report to pay regardless of when the service is performed. Consideration is not given to designation as the hospital's "official interpretation" as a factor in determining which claim to pay. Carriers pay for the interpretation billed by the cardiologist or radiologist if the interpretation of the procedure is performed at the same time as the diagnosis and treatment of the beneficiary. (This interpretation may be an oral report to the treating physician that will be written at a later time.)

If the first claim received is from a radiologist, carriers generally pay the claim because they would not know in advance that a second claim would be forthcoming. When carriers receive the claim from the emergency room (ER) physician and can identify that the two claims are for the same interpretation, they must determine whether the claim from the ER physician was the interpretation that contributed to the diagnosis and treatment of the patient and, if so, they pay that claim. In such cases, carriers must determine that the radiologist's claim was actually quality control and institute recovery action.

The two parties should reach an accommodation about who should bill for these interpretations. The following examples apply to carriers:

EXAMPLE A:

A physician sees a beneficiary in the ER on January 1 and orders a single view chest x-ray. The physician reviews the x-ray, treats, and discharges the beneficiary. A carrier receives a claim from a radiologist for CPT code 71010-26 indicating an interpretation with written report with a date of service of January 3. The carrier will pay the radiologist's claim as the first bill received. Carriers do not have to develop the claim to determine whether the interpretation was a quality control service.

EXAMPLE B:

Same circumstances as Example A, except that the physician who sees the beneficiary in the ER also bills for CPT code 71010-26 with a date of service of January 1. The carrier will pay the first claim received. If the first claim is from the treating physician in the ER, and there is no indication the claim should not be paid, e.g., no reason to think that a complete, written interpretation has not been performed, payment of the claim is appropriate. The carrier will deny a claim subsequently received from a radiologist for the same interpretation as a quality control service to the hospital rather than a service to the individual beneficiary.

EXAMPLE C:

Same as Example B except that the claim from the radiologist uses modifier "-77" and indicates that, while the ER physician's finding that the patient did not have pneumonia was correct, there was also a suspicious area of the lung suggesting a tumor that required further testing. In such situations, the carrier pays for both claims under the fee schedule.

EXAMPLE D:

The carrier receives separate claims for CPT code 71010-26 from a radiologist and a physician who treated that patient in the ER, both with a date of service of January 1. The first claim processed in the system is paid and the second claims will be identified and denied as a duplicate. If the denied "provider" is the radiologist and he raises an issue the carrier will develop the claim to determine whether the findings of the radiologist's interpretation were conveyed to the treating physician (orally or in writing) in time to contribute to the diagnosis and treatment of the patient. If the radiologist's interpretation was furnished in time to serve this purpose, that claim should be paid, and the claim from the other physician should be denied as not reasonable and necessary.

110 - Special Billing Instructions for Claims Submitted to FIs
(Rev. 1, 10-01-03)

Transmittal 368 (CR 1323 issued May 24-01) which revised the following SNF sections of the manual but not incorporated in the master manual.

SNF-533.1, SNF-533.1.A, SNF-533.1.B, SNF-533.1.C, SNF-533.1.D, SNF-533.1.E

For billing instructions, see chapter 25.

110.1 - Aborted Procedure
(Rev. 1, 10-01-03)

When a procedure is not completed, the SNF should bill an unlisted code (e.g., CPT code ending in 99) and show the actual charges for the procedure. The FI will request

additional data from the SNF to determine applicable payment. Deductible and coinsurance apply based on fee schedule rules.

110.2 - Combined Procedures (Radiology)
(Rev. 1, 10-01-03)

There are no separate codes covering certain combined procedures, e.g., a hand and forearm included in a single x-ray. The code with the higher fee schedule amount should be used.

110.3 - Payment for Radiopharmaceuticals
(Rev. 1, 10-01-03)
SNF-533.1.H

Radiopharmaceuticals are not subject to the fee schedule, but are paid based on reasonable cost when given in a SNF. SNFs report HCPCS codes 79900, A4641, A4642, A9500, A9503, and A9505, as appropriate, with revenue codes 0333, 034X, or 0636.

NOTE: The correct code to report is A4641. It replaced HCPCS code 78990. HCPCS code 78990 should not be reported because this code is not valid for Medicare purposes.

EXCEPTION: HCPCS codes 77781, 77782, 77783, and 77784 include payment for the radiopharmaceutical in the technical component. When these procedures are performed, SNFs do not report radiopharmaceutical codes 79900, A4641, A4642, A9500, A9503, and A9505. The FI will reject codes 79900, A4641, A4642, A9500, A9503, and A9505 when they are billed for supplies used in conjunction with procedure codes 77781, 77782, 77783, and 77784.

120 - Radiology or Other Diagnostic Unlisted Service or Procedure Billing Instructions for FI Claims
(Rev. 1, 10-01-03)
SNF-533.4

Some radiology and other diagnostic services may not have a corresponding HCPCS code. This is because these are typically services that are rarely provided, unusual, or new. The provider should assign the appropriate “unlisted procedure” code to any such service. The following list contains the “unlisted procedure” codes along with the suggested revenue code for billing. These services are paid on a fee schedule if one exists or cost if a fee has not been established for SNFs. However, before billing any of these codes the provider needs to furnish a complete description of the radiology procedure to the FI for review and analysis. The description should include a narrative definition of the procedure and a description of the nature, extent and need for the procedure and the time, effort, and equipment necessary. The FI will determine if the provider has correctly identified the procedure as “unlisted.” If the procedure is not identified correctly, the FI will inform the provider of the correct HCPCS code to assign

to the procedure. If there is no fee schedule amount established, these services are paid based on cost to SNFs.

For Radiology:

Revenue Code	HCPCS	Definition
032x	76499	Unlisted diagnostic radiologic procedure
0402	76999	Unlisted ultrasound procedure
0333	77299	Unlisted procedure, therapeutic radiology clinical treatment planning
0333	77399	Unlisted procedure, medical radiation physics, dosimetry and treatment devices
0333	77499	Unlisted procedure, therapeutic radiology clinical treatment management
0333	77799	Unlisted procedure, clinical brachytherapy
034x	78099	Unlisted endocrine procedure, diagnostic nuclear medicine
034x	78199	Unlisted hematopoietic, reticuloendothelial and lymphatic procedure, diagnostic nuclear medicine
034x	78299	Unlisted gastrointestinal procedure, diagnostic nuclear medicine
034x	78399	Unlisted musculoskeletal procedure, diagnostic nuclear medicine
034x	78499	Unlisted cardiovascular procedure, diagnostic nuclear medicine
034x	78599	Unlisted respiratory procedure, diagnostic nuclear medicine
034x	78699	Unlisted nervous system procedure, diagnostic nuclear medicine
034x	78799	Unlisted genitourinary procedure, diagnostic nuclear medicine
034x	78999	Unlisted miscellaneous procedure, diagnostic nuclear medicine

034x	79999	Unlisted radiopharmaceutical therapeutic procedure

For Other Diagnostic Procedures:

Revenue Code	HCPCS	Definition
075x	91299	Unlisted diagnostic gastroenterology procedure
047x	92599	Unlisted otorhinolaryngological service or procedure
048x	93799	Unlisted cardiovascular service or procedure
073x	93799	Unlisted cardiovascular service or procedure
0921	93799	Unlisted cardiovascular service or procedure
046x	94799	Unlisted pulmonary service or procedure
074x	95999	Unlisted neurological or neuromuscular diagnostic procedure
0922	95999	Unlisted neurological or neuromuscular diagnostic procedure

130 - EMC Formats

(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

Billing instructions for the ASC X12 837 institutional claim format can be found in chapter 24 of this manual or, for Form CMS-1450 can be found in chapter 25 of this manual. Each revenue code requires a HCPCS code, modifier if applicable, units, line-item date of service, and charge.

Billing instructions for the ASC X12 837 professional claim format can be found in chapter 24 of this manual or for Form CMS-1500 can be found in this manual, Chapter 26, “Instructions for Completing Form CMS-1500."

140 - Bone Mass Measurements (BMMs)

(Rev. 1416; Issued: 01-18-08; Effective: 01-01-07; Implementation: 02-20-08)

Sections 1861(s)(15) and (rr)(1) of the Social Security Act (the Act) (as added by §4106 of the Balanced Budget Act (BBA) of 1997) standardize Medicare coverage of medically necessary bone mass measurements by providing for uniform coverage under Medicare Part B. This coverage is effective for claims with dates of service furnished on or after July 1, l998.

Effective for dates of service on and after January 1, 2007, the CY 2007 Physician Fee Schedule final rule expanded the number of beneficiaries qualifying for BMM by reducing the dosage requirement for glucocorticoid (steroid) therapy from 7.5 mg of prednisone per day to 5.0 mg. It also changed the definition of BMM by removing coverage for a single-photon absorptiometry as it is not considered reasonable and necessary under section 1862 (a)(1)(A) of the Act. Finally, it required that in the case of monitoring and confirmatory baseline BMMs, they be performed with a dual-energy x-ray absorptiometry (axial) test.

Conditions of Coverage for BMMs are located in Pub.100-02, Medicare Benefit Policy Manual, chapter 15.

140.1 - Payment Methodology and HCPCS Coding

(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

A/B MAC (B) pay for BMM procedures based on the Medicare physician fee schedule. Claims from physicians, other practitioners, or suppliers where assignment was not taken are subject to the Medicare limiting charge.

The A/B MACs (A) pay for BMM procedures under the current payment methodologies for radiology services according to the type of provider.

Do not pay BMM procedure claims for dual photon absorptiometry, CPT procedure code 78351.

Deductible and coinsurance apply.

Any of the following CPT procedure codes may be used when billing for BMMs through December 31, 2006. All of these codes are bone densitometry measurements except code 76977, which is bone sonometry measurements. CPT procedure codes are applicable to billing A/B MACs (A and B).

76070 76071 76075 76076 76078 76977 78350 G0130

Effective for dates of services on and after January 1, 2007, the following changes apply to BMM:

- New 2007 CPT bone mass procedure codes have been assigned for BMM. The following codes will replace current codes, however the CPT descriptors for the services remain the same:

  77078 replaces 76070
  77079 replaces 76071
  77080 replaces 76075
  77081 replaces 76076
  77083 replaces 76078

- Certain BMM tests are covered when used to screen patients for osteoporosis subject to the frequency standards described in chapter 15, section 80.5.5 of the Medicare Benefit Policy Manual.

  - Contractors will pay claims for screening tests when coded as follows:

    - Contains CPT procedure code 77078, 77079, 77080, 77081, 77083, 76977 or G0130, and

    - Contains a valid diagnosis code indicating the reason for the test is postmenopausal female, vertebral fracture, hyperparathyroidism, or steroid therapy. Contractors are to maintain local lists of valid codes for the benefit's screening categories.

  - Contractors will deny claims for screening tests when coded as follows:

    - Contains CPT procedure code 77078, 77079, 77081, 77083, 76977 or G0130, but

    - Does not contain a valid diagnosis code from the local lists of valid diagnosis codes maintained by the contractor for the benefit's screening categories indicating the reason for the test is postmenopausal female, vertebral fracture, hyperparathyroidism, or steroid therapy.

- Dual-energy x-ray absorptiometry (axial) tests are covered when used to monitor FDA-approved osteoporosis drug therapy subject to the 2-year frequency standards described in chapter 15, section 80.5.5 of the Medicare Benefit Policy Manual.

- Contractors will pay claims for monitoring tests when coded as follows:
  - Contains CPT procedure code 77080, and
  - Contains 733.00, 733.01, 733.02, 733.03, 733.09, 733.90, or 255.0 as the ICD-9-CM diagnosis code or M81.0, M81.8, M81.6 or M94.9 as the ICD-10-CM diagnosis code.
- Contractors will deny claims for monitoring tests when coded as follows:
  - Contains CPT procedure code 77078, 77079, 77081, 77083, 76977 or G0130, and
  - Contains 733.00, 733.01, 733.02, 733.03, 733.09, 733.90, or 255.0 as the ICD-9-CM diagnosis code, but
  - Does not contain a valid ICD-9-CM diagnosis code from the local lists of valid ICD-9-CM diagnosis codes maintained by the contractor for the benefit's screening categories indicating the reason for the test is postmenopausal female, vertebral fracture, hyperparathyroidism, or steroid therapy.
  - Does not contain a valid ICD-10-CM diagnosis code from the local lists of valid ICD-10-CM diagnosis codes maintained by the contractor for the benefit's screening categories indicating the reason for the test is postmenopausal female, vertebral fracture, hyperparathyroidism, or steroid therapy.

- Single photon absorptiometry tests are not covered. Contractors will deny CPT procedure code 78350.

The A/B MACs (A) are billed using the ASC X12 837 institutional claim format or hardcopy Form CMS-1450. The appropriate bill types are: 12X, 13X, 22X, 23X, 34X, 71X (Provider-based and independent), 72X, 73X (Provider-based and freestanding), 83X, and 85X. Effective April 1, 2006, type of bill 14X is for non-patient laboratory specimens and is no longer applicable for bone mass measurements. Information regarding the claim form locators that correspond to the HCPCS/CPT code or Type of Bill are found in chapter 25.

Providers must report HCPCS codes for bone mass measurements under revenue code 320 with number of units and line item dates of service per revenue code line for each bone mass measurement reported.

A/B MACs (B) are billed for bone mass measurement procedures using the ASC X12 837 professional claim format or hardcopy Form CMS-1500.

140.2 - Medicare Summary Notice (MSN) Messages
(Rev. 1236, Issued: 05-11-07, Effective: 01-01-07, Implementation: 07-02-07)

Use appropriate MSN messages when processing claims.

For denials effective January 1, 2007, use the following MSN messages:

Include the following messages if an ABN was issued:

- MSN# 16.10: "Medicare does not pay for this item or service." (English version) or "Medicare no paga por este articulo o servicio." (Spanish version)

- MSN# 36.1: "Our records show that you were informed in writing, before receiving the service, that Medicare would not pay. You are liable for this charge. If you do not agree with this statement, you may ask for a review." (English version) or "Nuestros archivos indican que usted fue informado por escrito, antes de recibir el servicio, que Medicare no pagaría. Usted es responsable por esta cantidad. Si usted no está de acuerdo, usted puede pedir una revisión." (Spanish version)

NOTE: FIs are not to include MSN 16.10.

Include the following messages if an ABN was not issued:

- MSN# 16.10: "Medicare does not pay for this item or service." (English version) or "Medicare no paga por este articulo o servicio." (Spanish Version)

- MSN number 36.2: "It appears that you did not know that we would not pay for this service, so you are not liable. Do not pay your provider for this service. If you have paid your provider for this service, you should submit to this office three things: (1) a copy of this notice, (2) your provider's bill, and (3) a receipt or proof that you have paid the bill. You must file your written request for payment within 6 months of the date of this notice. Future services of this type provided to you will be your responsibility." (English version) or "Aparentemente, usted no sabia que nosotros no pagamos por este servicio, por lo tanto usted no es responsable. Si usted le pagó al proveedor por este servicio debe enviarnos lo siguiente: (1) Copia de esta notificación; (2) Factura del proveedor; (3) El recibo o prueba de que usted le pagó. Debe enviar su petición por escrito dentro de 6 meses de la fecha de esta notificación. Servicios de este tipo prestados en el futuro serán su responsabilidad." (Spanish Version)

- **NOTE:** FIs are not to include MSN 16.10.

140.3 - Remittance Advice (RA) Messages
(Rev. 1236, Issued: 05-11-07, Effective: 01-01-07, Implementation: 07-02-07)

Use appropriate RA messages when processing claims.

For denials effective January 1, 2007, use the following RA messages:

Claim adjustment reason code 50:

"These are non-covered services because this is not deemed a "medical necessity" by the payer".

Include the following RA messages if an ABN was issued:

- RA remark code M38:

"The patient is liable for the charges for this service as you informed the patient in writing before the service was furnished that we would not pay for it, and the patient agreed to pay."

- Group code PR:

"Patient Responsibility."

If an ABN was not issued include the following messages:

- RA remark code M27:

"The patient has been relieved of liability of payment of these items and services under the limitation of liability provision of the law. You, the provider, are ultimately liable for the patient's waived charges, including any charges for coinsurance, since the items or services were not reasonable and necessary or constituted custodial care, and you knew or could reasonably have been expected to know, that they were not covered.

You may appeal this determination. You may ask for an appeal regarding both the coverage determination and the issue of whether you exercised due care. The appeal request must be filed within 120 days of the date you receive this notice. You must make the request through this office."

- Group code CO:

"Contractual Obligations."

140.4 – Advance Beneficiary Notices (ABNs)

(Rev. 1236, Issued: 05-11-07, Effective: 01-01-07, Implementation: 07-02-07)

For the denial situations listed in Section 140.1, physicians, practitioners and hospitals are liable for payment unless they issue an appropriate ABN. Contractors will utilize the appropriate messages, see sections 140.2 and 140.3.

150 - Place of Service (POS) Instructions for the Professional Component (PC or Interpretation) and the Technical Component (TC) of Diagnostic Tests

(Rev. 3227, Issued: 04-02-15, Effective; ASC-X12: January 1, 2012 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: June 11, 2013, ICD-10: Upon Implementation of ICD-10 Implementation: ASC X12: November 10, 2014 Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors: May 19, 2014 - MAC Non-Shared System Edits; July 7, 2014 - CWF development/testing, FISS requirement development; October 6, 2014 - CWF, FISS, MCS Shared System Edits), ICD-10: Upon Implementation of ICD-10)

Many of the diagnostic services, including radiology services, provided by physicians/practitioners contain both a technical component (TC) and a professional component (PC). Often, the PC and TC of diagnostic services are furnished in different settings. As a general policy, the POS code assigned by the physician/practitioner for the PC of a diagnostic service shall be the setting in which the beneficiary received the TC service.

A. Interpretation Provided Telephonically by Wireless Remote

Teleradiology services (radiology services that do not require a face-to-face encounter with the patient furnished through the use of a telecommunications system) are discussed in Pub. 100-02, Medicare Benefit Policy Manual, chapter 15, section 30. The interpretation of an x-ray, electrocardiogram, electroencephalogram and tissue samples are listed as examples of these services.

In cases where the face-to-face requirement is obviated such as those when a physician/practitioner provides the PC/interpretation of a diagnostic test, from a distant site, the POS code assigned by the physician /practitioner shall be the setting in which the beneficiary received the TC service. The POS code for a teleradiology interpretation is generally the place where the beneficiary received the TC, or face-to-face encounter. The POS code representing the setting where the beneficiary received the TC is entered in the ASC X12 837 professional claim format or in item 24B on the paper claim Form CMS 1500. In cases where it is unclear which POS code applies, the Medicare contractor can provide guidance.

For example: A beneficiary receives an MRI at an outpatient hospital near his/her home. The outpatient hospital submits a claim that would correspond to the TC portion of the MRI. The physician furnishes the PC portion of the beneficiary's MRI from his/her office location - POS code 22(Outpatient Hospital) shall be used on the physician's claim

to indicate that the beneficiary received the face-to-face portion of the MRI, the TC, at the outpatient hospital.

B. Interpretation Provided Outside of the United States

Generally, Medicare will not pay for health care or supplies that are performed outside the United States (U.S.). The term "outside the U.S." means anywhere other than the 50 states of the U.S., the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. See Pub. 100-02, chapter 16, section 60, for exceptions to the "outside the U.S." exclusions.

C. Interpretation Provided Under Arrangement --To A Hospital

Separate TC and PC

If a diagnostic test which has a separate TC and PC is provided under arrangement to a hospital, the physician who reads the test can bill and be paid for the professional component. Both the technical and professional components of the test are also subject to the physician self-referral prohibition.

The appropriate POS code for the interpretation (or PC) is the setting where the beneficiary received the TC service. If the interpretation is performed in the physician's office and the patient received the TC service in the provider-based outpatient hospital setting, the physician assigns POS code 22, for outpatient hospital, on the claim for the interpretation or PC.

Global Service

When a physician performs a diagnostic test under arrangement to a hospital and the test and the interpretation are not separately billable, the interpretation cannot be billed by the physician. In this scenario, the hospital is the only entity that can bill for the diagnostic test which encompasses the interpretation. There is no POS code for the interpretation since a physician claim is not generated.

D. Global Billing

Billing globally for services that are split into PC and TC components is only possible when the TC and the physician who provides the PC of the diagnostic service are furnished by the same physician or supplier entity and the PC and TC components are furnished within the same Medicare physician fee schedule payment locality. Merely applying the same POS code to the PC as that of the TC (as described in "A" above) does not permit global billing for any diagnostic procedure.

E. Determination of Payment Locality

Under the Medicare physician fee schedule (MPFS), payment amounts are based on the relative resources required to provide services and vary among payment localities as resource costs vary geographically as measured by the geographic practice cost indices (GPCIs). The payment locality is determined based on the location where a specific service code was furnished. For purposes of determining the appropriate payment locality, CMS requires that the address, including the ZIP code for each service code be included on the claim form in order to determine the appropriate payment locality. The location in which the service code was furnished is entered on the ASC X12 837 professional claim format or in Item 32 on the paper claim Form CMS 1500.

Global Service Code

If the global diagnostic service code is billed, the biller (either the entity that took the test, physician who interpreted the test, or separate billing agent) must report the address and ZIP code of where the test was furnished on the bill for the global diagnostic service code. In other words, when the global diagnostic service code is billed, for example, chest x-ray as described by HCPCS code 71010 (no modifier TC and no modifier -26), the locality is determined by the ZIP code applicable to the testing facility, i.e. where the TC of the chest x-ray was furnished. The testing facility (or its billing agent) enters the address and ZIP code of the setting/location where the test took place. This practice location is entered using the ASC X12 837 professional claim format or in Item 32 on the paper claim Form CMS 1500. As explained in D above, in order to bill for a global diagnostic service code, the same physician or supplier entity must furnish both the TC and the PC of the diagnostic service and the TC and PC must be furnished within the same MPFS payment locality.

Separate Billing of Professional Interpretation

If the same physician or other supplier entity does not furnish both the TC and PC of the diagnostic service, or if the same physician or other supplier entity furnishes both the TC and PC but the professional interpretation was furnished in a different payment locality from where the TC was furnished, the professional interpretation of a diagnostic test must be separately billed with modifier -26 by the interpreting physician.

When the physician's interpretation of a diagnostic test is billed separately from the technical component, as identified by modifier -26, the interpreting physician (or his or her billing agent) must report the address and ZIP code of the interpreting physician's location on the claim form. If the professional interpretation was furnished at an unusual and infrequent location for example, a hotel, the locality of the professional interpretation is determined based on the Medicare enrolled location where the interpreting physician most commonly practices. The address and ZIP code of this practice location is entered using the ASC X12 837 professional claim format or in Item 32 on the paper claim Form CMS 1500.

Transmittals Issued for This Chapter

Rev #	Issue Date	Subject	Impl Date	CR#
R3230CP	04/03/2015	Updates to the Medicare Internet-Only Manual Chapters for Skilled Nursing Facility (SNF) Providers	06/15/2015	8997
R3227CP	04/02/105	Update to Pub. 100-04 Chapter 13 to Provide Language-Only Changes for Updating ICD-10 and ASC X12	11/04/2014	8614
R3216CP	03/13/2015	Updates to the Medicare Internet-Only Manual Chapters for Skilled Nursing Facility (SNF) Providers – Rescinded and replaced by Transmittal 3230	06/15/2015	8997
R3091CP	10/08/2014	Update to Pub. 100-04 Chapter 13 to Provide Language-Only Changes for Updating ICD-10 and ASC X12 – Rescinded and replaced by Transmittal 3227	11/04/2014	8614
R2932CP	04/18/2014	Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors (This CR rescinds and fully replaces CR8468/TR2873 dated February 6, 2014)	05/19/2014	8739
R2898CP	03/07/2014	Update to Pub. 100-04 Chapter 13 to Provide Language-Only Changes for Updating ICD-10 and ASC X12 – Rescinded and replaced by Transmittal 3091	10/01/2014	8614
R2873CP	02/06/2014	Fluorodeoxyglucose (FDG) Positron Emission Tomography (PET) for Solid Tumors – Rescinded and replaced by CR 8739, Transmittal 2932	03/07/2014	8468
R2750CP	08/02/2013	Positron Emission Tomography	09/03/2013	8381
R2679CP	03/29/2013	Revised and Clarified Place of Service (POS) Coding Instructions	04/01/2013	7631

R2613CP	12/14/2012	Revised and Clarified Place of Service (POS) Coding Instructions – Rescinded and replaced by Transmittal 2679	04/01/2013	7631
R2563CP	10/11/2012	Revised and Clarified Place of Service (POS) Coding Instructions – Rescinded and replaced by Transmittal 2613	04/01/2013	7631
R2561CP	09/28/2012	Revised and Clarified Place of Service (POS) Coding Instructions – Rescinded and replaced by Transmittal 2563	04/01/2013	7631
R2435CP	03/29/2012	Revised and Clarified Place of Service (POS) Coding Instructions – Rescinded and replaced by Transmittal 2561	10/01/2012	7631
R2407CP	02/03/2012	Revised and Clarified Place of Service (POS) Coding Instructions – Rescinded and replaced by Transmittal 2435	04/02/2012	7631
R2307CP	09/22/2011	Magnetic Resonance Imaging (MRI) in Medicare Beneficiaries with FDA-Approved Implanted Permanent Pacemakers (PMs) for Use in an MRI Environment	09/26/2011	7441
R2293CP	08/26/2011	Magnetic Resonance Imaging (MRI) in Medicare Beneficiaries with FDA-Approved Implanted Permanent Pacemakers (PMs) for Use in an MRI Environment – Rescinded and replaced by Transmittal 2307	09/26/2011	7441
R2171CP	03/04/2011	Magnetic Resonance Imaging (MRI) in Medicare Beneficiaries with Implanted Permanent Pacemakers (PMs) or Implantable Cardioverter Defibrillators (ICDs)	04/04/20111	7296
R2096CP	11/19/2010	Billing Clarification for Positron Emission Tomography (Sodium Flouride-18) (NaF-18) PET for Identify Bone Metastasis of Cancer in Context of a Clinical Trial	02/22/2011	7125
R1998CP	07/09/2010	Magnetic Resonance Angiography (MRA)	08/09/2010	7040

R1937CP	03/26/2010	Positron Emission Tomography (NaF-18) to Identify Bone Mestastasis of Cancer	07/06/2010	6861
R1931CP	03/12/2010	Revision of the Internet Only Manual (IOM) to Remove References to "Purchased Diagnostic Test" and Replace With Language Consistent With the Anti-Markup Rule	06/14/2010	6627
R1888CP	01/06/2010	Positron Emission Tomography (PET) (FDG) for Cervical Cancer	01/04/2010	6753
R1879CP	12/18/2009	Positron Emission Tomography (PET) (FDG) for Cervical Cancer - Rescinded and replaced by Transmittal 1888	01/04/2010	6753
R1866CP	12/04/2009	Positron Emission Tomography (PET) (FDG) for Cervical Cancer - Rescinded and replaced by Transmittal 1879	01/04/2010	6753
R1833CP	10/16/2009	FDG PET for Solid Tumors and Myeloma	10/30/2009	6632
R1831CP	10/16/2009	Magnetic Resonance Imaging (MRI)	01/04/2010	6672
R1817CP	09/18/2009	FDG PET for Solid Tumors and Myeloma - Rescinded and replaced by Transmittal 1833	10/19/2009	6632
R1782CP	07/30/2009	Section 148 of the Medicare Improvements for Patients and Providers Act (MIPPA)	07/06/2009	6395
R1772CP	07/17/2009	FDG PET for Solid Tumors and Myeloma and Additional Manual Updates – Rescinded and replaced by CR 6632, Transmittal 1817	08/17/2009 and 10/05/2009	6464
R1729CP	05/08/2009	Section 148 of the Medicare Improvements for Patients and Providers Act (MIPPA) - Rescinded and replaced by Transmittal 1782	07/06/2009	6395
R1712CP	04/17/2009	Section 148 of the Medicare Improvements for Patients and Providers Act (MIPPA) - Rescinded and replaced by Transmittal 1729	07/06/2009	6395
R1472CP	03/06/2008	Update of Institutional Claims References	04/07/2008	5893

R1421CP	01/25/2008	Update of Institutional Claims References - Rescinded and Replaced by Transmittal 1472	04/07/2008	5893
R1416CP	01/18/2008	Clarification of Bone Mass Measurement (BMM) Billing Requirements	02/20/2008	5847
R1339CP	09/21/2007	Magnetic Resonance Imaging (MRI) Procedures	10/22/2007	5677
R1301CP	07/20/2007	Revised Information on PET Scan Coding	01/07/2008	5665
R1236CP	05/11/2007	Bone Mass Measurements (BMMs)	07/02/2007	5521
R1221CP	04/18/2007	Common Working File (CWF) Duplicate Claim Edit for the Technical Component (TC) of Radiology and Pathology Laboratory Services Provided to Hospital Patients	04/02/2007	5347
R1098CP	11/02/2006	Common Working File (CWF) Duplicate Claim Edit for the Technical Component (TC) of Radiology and Pathology Laboratory Services Provided to Hospital Patients Replace by Transmittal 1221	04/02/2007	5347
R956CP	05/19/2006	Payment for Position Emission Tomography	06/19/2006	5124
R923CP	04/28/2006	Update of Radiopharmaceutical Imaging Agents HCPCS Codes Applicable to PET Scan Services for Carriers	08/01/2006	5054
R822CP	02/01/2006	Update of Radiopharmaceutical Imaging Agents HCPCS Codes Applicable to PET Scan Services	07/03/2006	4270
R795CP	12/30/2005	Redefined Type of Bill 14 X for Non-Patient Laboratory Specimens	04/03/2006	4208
R716CP	10/21/2005	Modifiers for Transportation of Portable X-rays (R0075) When Billed by Skilled Nursing Facilities (SNFs)	04/03/2006	4039

R628CP	07/29/2005	Radiopharmaceutical Diagnostic Imaging Agents Codes Applicable to PET Scan Services Performed on or After January 28, 2005	10/31/2005	3945
R627CP	07/29/2005	New Low Osmolar Contrast Material (LOCM) HCPCS Codes/Payment Criteria/Payment Level	10/31/2005	3902
R527CP	04/15/2005	New Coding for FDG PET Scans and Billing Requirements for Specific Indications of Cervical Cancer	04/18/2005	3741
R518CP	04/01/2005	New Coding for FDG PET Scans and Billing Requirements for Specific Indications of Cervical Cancer	04/18/2005	3741
R501CP	03/11/2005	Bone Mass Measurements - Procedure Coding	04/11/2005	3719
R428CP	01/14/2005	Update to Billing Requirements for FDG-PET Scans for Use in the Differential Diagnosis of Alzheimer's Disease (AD) and Fronto-Temporal Dementia (FTD) and Update to the FI Billing Requirements for Special Payment Procedures for ALL PET Scan Claims for Services Performed in a Critical Access Hospital (CAH)	04/04/2005	3640
R343CP	10/29/2004	Clarification: Modifiers for Transportation of Portable X-rays (R0075)	04/04/2005	3280
R310CP	10/01/2004	Billing Requirements for Positron Emission Tomography (PET) Scans for Dementia and Neurodegenerative Diseases	10/04/2004	3426
R279CP	08/13/2004	Billing Requirements for Positron Emission Tomography Scans for Dementia and Neurodegenerative Diseases	10/04/2004	3426
R223CP	07/02/2004	PET Scans and Related Claims Processing	N/A	3304
R135CP	04/02/2004	Purchased Diagnostic Test - Carriers	N/A	1658

R001CP	10/01/2003	Initial Publication of Manual	NA	NA

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Program Memorandum Intermediaries

Department of Health & Human Services (DHHS)
Centers for Medicare & Medicaid Services (CMS)

Transmittal A-03-020 **Date: APRIL 2, 2003**

CHANGE REQUEST 2671

SUBJECT: April 2003 Update of the Hospital Outpatient Prospective Payment System (OPPS)

This Program Memorandum (PM) provides changes to the OPPS for the April 2003 update. The April 2003 Outpatient Code Editor (OCE) and the OPPS PRICER will reflect the HCPCS and ambulatory payment classification (APC) additions and changes, and other revisions, identified in this document. This PM includes corrections of errors that appeared in the final rule with comment period published in the **Federal Register** on November 1, 2002 (67 FR 66719). The corrections were published in a Correction Notice (CN) in the **Federal Register** on February 10, 2003 (68 FR 6636). This PM also includes corrections of errors that were brought to our attention subsequent to publication of the Correction Notice on February 10, 2003. Unless otherwise noted, all changes addressed in this PM are effective for services furnished on or after April 1, 2003.
This PM addresses the following subjects:

I. New HCPCS Codes and Their Status Under the Hospital OPPS
II. Changes Affecting Drugs and Biologicals Eligible for Pass-Through Payments
III. Pass-Through Device Category Codes in Effect as of April 1, 2003
IV. Corrections to Information Published in the November 1, 2002 Final Rule With Comment Period
V. Modifications to Existing HCPCS Codes
VI. Modifications to APC Groups
VII. Deleted APCs
VIII. Corrections to Transmittal A-02-129 Issued on January 3, 2003
IX. Charges for Packaged Drug, Contrast Medium, or Radiopharmaceutical Agent Billed Separately and in Addition to Charges for the Procedure With Which They are Associated
X. New Code for Optison, Effective April 1, 2003
XI. Billing for Octreotide Acetate Depot
XII. Payment for A9518, Supply of Radiopharmaceutical Therapeutic Imaging Agent, I-131 Sodium Iodide Solution, Per uCi
XIII. Billing for Intravenous Immune Globulin

I. New HCPCS Codes and Their Status Under the Hospital OPPS

HCPCS Code	Effective Date	Status Indicator	Short Descriptor	Long Descriptor
G0281	04/01/03	A	Elec stim unattend for press	Electrical stimulation, (unattended), to one or more areas, for chronic stage III and stage IV pressure ulcers, arterial ulcers, diabetic ulcers, and venous statsis ulcers not demonstrating measurable signs of healing after 30 days of conventional care, as part of a therapy plan of care
G0282	04/01/03	E	Elec stim wound care not pd	Electrical stimulation, (unattended), to one or more areas, for wound care other than described in G0281
G0283	04/01/03	A	Elec stim other than wound	Electrical stimulation, (unattended), to one or more areas for indication(s) other than wound care, as part of a therapy plan of care
K0560	04/01/03	A	Mcp joint 2-piece for implant	Metacarpal Phalangeal Joint Replacement, Two Pieces, Metal (E.G., Stainless Steel Or Cobalt Chrome), Ceramic-Like Material (E.G., Pyrocarbon), For Surgical Implantation (All Sizes, Includes Entire System)
K0600	04/01/03	A	Functional neuromuscular stim	Functional neuromuscular stimulator, transcutaneous stimulation of muscles of ambulation with computer control, used for walking by spinal cord injured, entire system, after completion of training program
K0601	04/01/03	A	Repl batt silver oxide 1.5 v	Replacement Battery For External Infusion Pump Owned By Patient, Silver Oxide, 1.5 Volt, Each

HCPCS Code	Effective Date	Status Indicator	Short Descriptor	Long Descriptor
K0602	04/01/03	A	Repl batt silver oxide 3 v	Replacement Battery For External Infusion Pump Owned By Patient, Silver Oxide, 3 Volt,Each
K0603	04/01/03	A	Repl batt alkaline 1.5 v	Replacement Battery For External Infusion Pump Owned By Patient, Alkaline, 1.5 Volt,Each
K0604	04/01/03	A	Repl batt lithium 3.6 v	Replacement Battery For External Infusion Pump Owned By Patient, Lithium, 3.6 Volt, Each
K0605	04/01/03	A	Repl batt lithium	Replacement Battery For

			4.5 v	External Infusion Pump Owned By Patient, Lithium, 4.5 Volt, Each

II. Changes Affecting Drugs and Biologicals Eligible for Pass-Through Payments

A. The following drugs have been designated as eligible for pass-through payment under the OPPS effective April 1, 2003:

HCPCS Code	SI	APC	Short Descriptor	Long Descriptor	Payment Amount	Co-Payment Amount
C9202	G	9202	Octafluoropropane	Injection, suspension of microspheres of human serum albumin with octafluoropropane, per 3 ml	$148.20	$22.15
C9203	G	9203	Perflexane lipid micro	Injection, perflexane lipid microsheres, per single use vial	$142.50	$21.30
C9204	G	9204	Ziprasidone mesylate	Injection, ziprasidone mesylate, per 20 mg	$41.56	$6.21

B. The February 10, 2003 Correction Notice corrects the descriptor and the payment and copayment amounts for the following pass-through drugs, effective January 1, 2003.

HCPCS Code	SI	APC	Short Descriptor	Long Descriptor	Payment Amount	Co-Payment Amount
J2324	G	9114	Injection, Nesiritide, 0.5 mg	Nesiritide, per 0.5 mg vial	$144.40	$21.58
J3487	G	9115	Inj, zoledronic acid, 1 mg	Inj, zoledronic acid, per 1 mg	$203.49	$30.40

C. The February 10, 2003 Correction Notice corrects the payment status indicator from "K"to "G" and the payment and copayment amount for the following drug, effective January 1, 2003:

HCPCS Code	SI	APC	Short Descriptor	Long Descriptor	Payment Amount	Co-Payment Amount
J7517	G	9015	Mycophenolate mofetil oral	Mycophenolate mofetil oral, 250 mg	$2.53	$0.38

D. The February 10, 2003 CN corrects payment and copayment amounts for the following pass-through drugs, effective January 1, 2003 :

HCPCS Code	SI	APC	Short Descriptor	Long Descriptor	Payment Amount	Co-Payment Amount
C9112	G	9112	Perflutren lipid micro, 2ml	Perflutren lipid micro, 2ml	$148.20	$22.15
C9120	G	9120	Injection, Fulvestrant	Injection, Fulvestrant	$175.16	$26.18

III. Pass-Through Device Category Codes in Effect as of April 1, 2003

A. Device Categories Eligible for Pass-Through Payment

Below is a complete listing of the device categories that are eligible for pass-through payment under the OPPS, including one new category added effective April 1, 2003. If a device is described by one of the existing device categories but is packaged as a component of a system, only the device that meets the pass-through criteria would be eligible for pass-through payment under the appropriate category.

HCPCS Codes	Category Long Descriptor	Effective Date
C1765	Adhesion barrier	7/1/01
C1783	Ocular implant, aqueous drainage assist device	7/1/02
C1814*****	Retinal tamponade device, silicone oil	4/1/03
C1884	Embolization Protective System	1/1/03
C1888	Catheter, ablation, non-cardiac, endovascular (implantable)	7/1/02
C1900	Lead, left ventricular coronary venous system	7/1/02
C2614	Probe, percutaneous lumbar discectomy	1/1/03
C2618	Probe, cryoablation	4/1/01
C2632	Brachytherapy solution, iodine –125, per mCi	1/1/03

***** New pass-through device category code effective 4/1/03 .

B. Explanation of Terms/Definitions for Specific Category Codes

- **Adhesion barrier (C1765)** - A bioresorbable substance placed on and around the neural structures, which inhibits cell migration (fibroblasts) and minimizes scar tissue formation. It is principally used in spine surgeries, such as laminectomies and diskectomies.

- **Catheter, ablation, non-cardiac, endovascular (C1888)** – a radiofrequency catheter designed to occlude or obliterate blood vessels (e.g., veins).

- **Embolization protective system (C1884)** – A system designed and marketed for use to trap, pulverize, and remove atheromatous or thrombotic debris from the vascular system during an angioplasty, atherectomy, or stenting procedure.

- **Left ventricular coronary venous system lead (C1900)** - Designed for left heart placement in a cardiac vein via the coronary sinus and is intended to treat the symptoms associated with heart failure.

- **Retinal tamponade device, silicone oil (C1814)** – A device used as a permanent/prolonged retinal tamponade in the treatment of complex retinal detachments. This is used as a post-operative retinal tamponade following vitreoretinal surgery.

IV. Corrections to Information Published in the November 1, 2002 Final Rule With Comment Period (Corrections are in **bold** type).

HCPCS Code	Effective Date of Change	Status Indicator	APC	Short Descriptor	Payment Amount	Co-Payment Amount
76070	01/01/03	**S**	**0288**	CT scan, bone density study	**$67.71**	**$13.54**
G0267	01/01/03	**S**	**0110**	Bone marrow or psc harvest	**$210.22**	**$42.04**
C1207*****	01/01/03	**K**	**1207**	Octreotide acetate depot 1 mg	**$74.28**	**$14.86**
A9518	01/01/03	K	**1348**	**I-131 solution per uCi**	**$0.05**	**$0.01**
J1327	01/01/03	**K**	**1607**	Eptifibatide injection	**$7.58**	**$1.52**
C9111	01/01/03	G	9111	Inj, bivalirudin, 250mg vial	$397.81	**$59.46**

*****HCPCS code C1207 was erroneously designated as a deleted code with grace period in the November 1, 2002 final rule. HCPCS code C1207 is **not** deleted.

V. Modifications to Existing HCPCS Codes

A. Change to Status Indicator for Services Not Payable Under OPPS

HCPCS Code	Effective Date of Change	Status Indicator	Short Descriptor	Reference
27096	01/01/03	E	Inject Sacroiliac joint	CN 02/10/03
E0481	01/01/03	E	Intrpulmnry percuss vent sys	CN 02/10/03
G0252	01/01/03	E	PET imaging initial dx	CN 02/10/03
J1561	01/01/03	E	Immune globulin 500 mg	CN 02/10/03
90871	04/01/03	E	Electroconvulsive therapy	A-02-115
97802	04/01/02	A	Medical nutrition, indiv, in	A-02-115
97803	04/01/02	A	Med nutrition, indiv, subseq	A-02-115
97804	04/01/02	A	Medical nutrition, group	A-02-115
G0179	01/01/01	E	MD recertification HHA PT	B-00-65
G0180	01/01/01	E	MD certification HHA patient	B-00-65
G0181	01/01/01	E	Home health care supervision	B-00-65
G0182	01/01/01	E	Hospice care supervision	B-00-65

HCPCS Code	Effective Date of Change	Status Indicator	Short Descriptor	Reference
G0270	01/01/03	A	MNT subs tx for change dx	A-02-115/ AB-02-181/ AB-02-151
G0271	01/01/03	A	Group MNT 2 or more 30 mins	A-02-115/ AB-02-181/ AB-02-151
Q3021	01/01/03	E	Ped hepatitis b vaccine inj	Transmittal AB-02-185
Q3022	01/01/03	E	Hepatitis b vaccine adult ds	Transmittal AB-02-185

Q3023	01/01/03	E	Injection hepatitis Bvaccine	Transmittal AB-02-185
A4632	04/01/03	E	Infus pump rplcemnt battery	AB-03-006
L3677	04/01/02	E	SO hard plastic stabilizer	correction
97014	01/01/03	E	Electric stimulation therapy	AB-02-161
A9700	04/01/03	E	Echocardiography Contrast	Report Using C-9202
0019T	04/01/03	E	Extracorp shock wave tx, ms	Medicare Physician Fee Schedule
78990	01/01/03	E	Provide diag radionuclide(s)	Not Payable by Medicare

B. Change to Status Indicator for Services Payable Under OPPS

HCPCS Code	Effective Date of Change	Status Indicator	Short Descriptor	Reference
A9522	01/01/03	N	Indium111 ibritumomabtiuxetan	CN 02/10/03
A9523	01/01/03	N	Yttrium 90 ibritumomabtiuxetan	CN 02/10/03
E0752	01/01/03	N	Neurostimulator electrode	CN 02/10/03
E0756	01/01/03	N	Implantable pulse generator	CN 02/10/03
E0757	01/01/03	N	Implantable RF receiver	CN 02/10/03
E0782	01/01/03	N	Non-programble infusion pump	CN 02/10/03
E0783	01/01/03	N	Programmable infusion pump	CN 02/10/03

HCPCS Code	Effective Date of Change	Status Indicator	Short Descriptor	Reference
E0785	01/01/03	N	Replacement impl pump cathet	CN 02/10/03
E0786	01/01/03	N	Implantable pump replacement	CN 02/10/03
J1785	01/01/03	F	Injection imiglucerase /unit	CN 02/10/03
L8606	01/01/03	N	Synthetic implnt urinary 1ml	CN 02/10/03
L8614	01/01/03	N	Cochlear device/system	CN 02/10/03
Q1001	01/01/03	N	Ntiol category 1	CN 02/10/03
Q1002	01/01/03	N	Ntiol category 2	CN 02/10/03
Q1003	01/01/03	N	Ntiol category 3	CN 02/10/03
Q1004	01/01/03	N	Ntiol category 4	CN 02/10/03
Q1005	01/01/03	N	Ntiol category 5	CN 02/10/03

C. Change to Status Indicator for Services Payable Under OPPS and/or Change to Associated APC and/or Short Descriptor Change (Changes are in **bold** type**)**

HCPCS Code	Effective Date of Change	Status Indicator	APC	Short Descriptor	Reference
20910	01/01/03	T	**0027**	Remove cartilage for graft	Final Rule 11/1/02
20912	01/01/03	T	**0027**	Remove cartilage for graft	Final Rule 11/1/02
20920	01/01/03	T	**0027**	Removal of fascia for graft	Final Rule 11/1/02

20922	01/01/03	T	**0027**	Removal of fascia for graft	Final Rule 11/1/02
20926	01/01/03	T	**0027**	Removal of tissue for graft	Final Rule 11/1/02
78459	01/01/03	**S**	**0285**	**Heart muscle imaging (PET)**	CN 02/10/03
77523	01/01/03	**S**	**0712**	Proton trmt, intermediate	CN 02/10/03
77525	01/01/03	**S**	**0712**	Proton treatment, complex	CN 02/10/03
90740	01/01/03	**K**	**0356**	Hepb vacc, ill pat 3 dose im	Transmittal AB-02-185
90743	01/01/03	**K**	**0356**	Hep b vacc, adol, 2 dose, im	Transmittal AB-02-185
90744	01/01/03	**K**	**0356**	Hepb vacc ped/adol 3 dose im	Transmittal AB-02-185
90746	01/01/03	**K**	**0356**	Hep b vaccine, adult, im	Transmittal AB-02-185

HCPCS Code	Effective Date of Change	Status Indicator	APC	Short Descriptor	Reference
90747	01/01/03	**K**	**0356**	Hepb vacc, ill pat 4 dose im	Transmittal AB-02-185
G0237	01/01/03	**S**	**0706**	Therapeutic procd strg endur	CN 02/10/03
G0238	01/01/03	**S**	**0706**	Oth resp proc, indiv	CN 02/10/03
G0239	01/01/03	**S**	**0706**	Oth resp proc, group	CN 02/10/03
J1327	01/01/03	K	**1607**	Eptifibatide injection	CN 02/10/03
J1563	01/01/03	K	0905	**Immune globulin, 1 g**	CN 02/10/03
J2260	01/01/03	N	Not applicable	**Inj, milrinone lactate, 5 mg**	CN 02/10/03

VI. Modifications to APC Groups

(Changes from what was published in the November 1, 2002 Final Rule are in **bold** type.)

APC Code	Effective Date of Change	Status Indicator	Description	Payment Rate	Minimum Unadjusted CoPayment	Reference
0162	01/01/03	T	Level III cystourethroscopy and other genitourinary procedures	**$1,083.93**	**$216.79**	CN 02/10/03
0163	01/01/03	T	Level IV cystourethroscopy and other genitourinary procedures	**$1,683.75**	**$336.75**	CN 02/10/03
0235	01/01/03	T	Level I posterior segment eye procedures	**$260.24**	**$72.04**	CN 02/10/03
0285	01/01/03	S	**Heart muscle imaging (PET)**	$945.47	$189.09	CN 02/10/03
0905	01/01/03	K	**Immune globulin, 1 g**	**$43.46**	**$8.69**	CN 02/10/03

1045	01/01/03	K	**Iobenguane sulfate I-131 per 0.5 mCi**	**$201.63**	**$40.33**	CN 02/10/03
2616	01/01/03	K	Brachtyx seed, yttrium-90	**$6,485.37**	**$1,297.07**	CN 02/10/03

VII. Deleted APCs

APC Code	Effective Date of Deletion	Description	Reference
0650	01/01/03	Intermediate/Complex Proton Beam Radiation Therapy	CN 02/10/03
0916	01/01/03	Injection imiglucerase/unit	CN 02/10/03
0026	01/01/03	Level III Skin Repair	Final Rule 11/1/02

VIII. Corrections to Transmittal A-02-129 issued on January 3, 2003

A. Section XX. Billing for Radiation Therapy (CPT Codes 77401 through 77416) The instructions in Section XX of Transmittal A-02-129 were incorrect. Those instructions are revised to read as follows:

"CPT Codes 77401 through 77416 may be reported more than once per date of service only when radiation treatment is provided during completely different sessions. Only one of these codes may be reported for each treatment session no matter how many areas are treated or no matter how much radiation is delivered**.** CPT Codes 77402 through 77406 describe treatment delivery for a single treatment area. CPT Codes 77407 through 77411 describe treatment delivery to two treatment areas. CPT Codes 77412 through 77416 describe treatment delivery to three or more treatment areas. In the cases of CPT codes 77407 through 77416, the number of distinct treatment areas and complexity of the treatment determine which code series to report, which is then modified by the selection of energy (i.e. MV). For example, if three treatment areas are each treated with 11 MV, then the proper code to bill is 77414. It is incorrect to report 77404 – 77414 (for "11-19 MeV") three times. However, if there is a distinct break and the same region or regions are treated again the same day then a second charge describing the energy and level of complexity is appropriate."

B. Section VI. Payment Policy When a Surgical Procedure on the Inpatient List is Performed on an Emergency Basis or When a Patient Whose Status is Outpatient Dies:

- Paragraph 4 in the instructions in Section VI.A. of Transmittal A-02-129 is replaced by the following new instruction:

  "4. Effective for services furnished on or after 01/01/03, the OCE assigns status indicator 'N' and packaging flag '1' to lines billed with the same date of service as a procedure on a claim with modifier –CA appended to a HCPCS code that has a status indicator 'C'. "

- Instruct hospitals to report Patient Status Code 20 in FL 22 on a claim for a service billed with modifier –CA.

C. Section IV. A. Partial Hospitalization Program (PHP): Coding Partial Hospitalization Services

Instruct providers that HCPCS codes 90875 and 90876 are not covered by Medicare and should not be billed for partial hospitalization program (PHP) patients**.**

D. Section XXIII. A. Changes to Pass-Through Drugs, Biologicals and Radiopharmaceuticals/ HCPCS Replacement Codes for Retiring Pass-Through Drugs

Instruct hospitals that, effective for services furnished on or after January 1, 2003, they should use HCPCS code A9520, Technetiumtc-99m sulfu clld, to replace deleted HCPCS code C1202. (The crosswalk of HCPCS code C1202 to HCPCS code A9519 indicated in Section XXIII.A. of Transmittal A-02-129 was an error.)
.

IX. Charges for Packaged Drug, Contrast Medium, or Radiopharmaceutical Agent Billed Separately and in Addition to Charges for the Procedure With Which They are Associated

Instruct hospitals that bill for a drug, contrast medium, or a radiopharmaceutical agent using revenue center 025X or 062X, either with or without a HCPCS code, to exclude that charge from the charge for the associated procedure with which the drug, contrast, or radiopharmaceutical agent is used.

For example, hospitals may bill G0273 and G0274 using the revenue center that designates where the procedures were performed and include the charge for Zevalin within the charge for the appropriate G-code. However, hospitals that bill for Zevalin separately, using HCPCS codes A9522 and A9523, should report A9522 and A9523 using revenue center 621 and 622. Instruct hospitals that bill for Zevalin separately using HCPCS codes A9522 and A9523 and revenue centers 621 and 622 to also report the charge for G0273 and G0274, using the revenue center that designates where the service was furnished, and to exclude from the charge for G0273 and G0274 the charge for Zevalin.

X. New Code for Optison, effective April 1, 2003

Instruct hospitals to use new HCPCS code C9202 instead of A9700 to bill for Microspheres with octafluoropropane (Optison).

XI. Billing for Octreotide Acetate Depot

Instruct hospitals to use HCPCS code C1207 to bill for Octreotide acetate depot, 1 mg. This code is not deleted effective 04/01/03. HCPCS code C1207 will continue to be paid under APC 1207 for services furnished on or after April 1, 2003.

XII. Payment for HCPCS Code A9518, Supply of Radiopharmaceutical Therapeutic Imaging Agent, I-131 Sodium Iodide Solution, Per uCi:

The title for APC 1348 was incorrect in Addendum A of the November 1, 2002 final rule. The correct title, to conform with the descriptor of HCPCS code A9518, which replaces deleted HCPCS code C1065, is: I-131 solution, per uCi. The correct payment for HCPCS code A9518 is:

Payment Rate: $0.05
Copayment Amount: $0.01

You should identify claims for HCPCS code A9518 that were paid incorrectly. After the April 2003 OPPS release is installed, adjust claims that were paid incorrectly and release and process claims that were suspended in accordance with the Joint Signature Memorandum dated February 26, 2003.

Hospitals that bill HCPCS code C1065 for services furnished on or after January 1, 2003 through March 31, 2003 do not receive separate payment because C1065 is assigned status indicator "N" to designate a packaged service.

XIII. Billing for Intravenous Immune Globulin

Instruct hospitals to use HCPCS codes J1563 (Immune globulin, 1 g) and J1564 (Immune globulin, 10 mg) to bill for intravenous immune globulin (IVIG). Hospitals should report J1563 when billing for multiple units of 1-gram quantities of IVIG that they furnish to beneficiaries. One additional unit of J1563 can be reported for residual quantities greater than 0.75 gram. J1564 should be reported rarely and only during instances when patients receive residual quantities of IVIG less than 0.75 gram.

Example 1: If a beneficiary receives 40.50 grams of IVIG, the hospital should report 40 service units of J1563 and 50 service units of J1564 using revenue code 636, and the appropriate administration code.

Example 2: If a beneficiary receives 30.80 grams of IVIG, the hospital should report 31 service units of J1563 using revenue code 636, and the appropriate administration code.

Provider Notification:

Post a notice on your Web site regarding this information and include it in your next regularly scheduled bulletin. If you have electronic bulletin boards or listservs that are used to communicate with your provider community, post this message to your providers using that facility.

The *effective date* for this PM is April 1, 2003.

The *implementation date* for this PM is April 1, 2003.

These instructions should be implemented within your current operating budget.

This PM may be discarded after April 1, 2004.

If you have any questions, contact the your regional office.

Medicare B Update!

A Newsletter for Connecticut and Florida Medicare Part B Providers

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The *Medicare B Update!* should be shared with all health care practitioners and managerial members of the provider/supplier staff. Publications issued beginning in 1997 are available at no cost from our provider education Web sites: *http://www.connecticutmedicare.com* and *http://www.floridamedicare.com*.

Routing Suggestions:

- ❑ Physician/Provider
- ❑ Office Manager
- ❑ Billing/Vendor
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_____

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32232-5270

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A PHYSICIAN'S FOCUS

Requirements for the Payment of Medicare Claims—A Selection of Some Important Criteria

In addition to national and local coverage determinations (NCDs and LCDs), there are certain principles that apply to all Medicare claims. These are rooted in the Medicare laws and regulations. By drawing the attention of our provider community to these topics, we anticipate reducing the claim payment error rate and reimbursing for medically necessary services correctly and expeditiously. This is not an all-inclusive list, but it does represent frequent observations from our Medical Review and Medical Policy departments. The focus of this article is on professional services that are usually but not always billed to the carrier (Part B funds) as opposed to the fiscal intermediary (FI – Part A and B funds). However, the principles apply to FI services unless specific differences are noted in the Medicare manuals. We hope that this publication will be useful to our providers and their teams by facilitating the correct filing of claims and the submission of supportive information.

Documentation

General Information

Below are some key points:

- Medicare expects the documentation to be generated at the time of service or shortly thereafter. Delayed entries within a reasonable time frame (24-48 hrs.) are acceptable for purposes of clarification, error correction, the addition of information not initially available, and if certain unusual circumstances prevented the generation of the note at the time of service.
- The medical record cannot be altered. Errors must be legibly corrected so that the reviewer can draw an inference as to their origin. These corrections or additions must be dated, preferably timed, and legibly signed or initialed.
- Every note must stand alone, i.e., the performed services must be documented at the outset. Delayed written explanations will be considered. They serve for clarification only and cannot be used to add and authenticate services billed and not documented at the time of service or to retrospectively substantiate medical necessity. For that, the medical record must stand on its own with the original entry corroborating that the service was rendered and was medically necessary.
- If the provider elects to report the level of service based on counseling and/or coordination of care, the total length of time of the encounter must be documented in the medical record. Generally, the time must be documented when billing for all time-based codes, such as critical care, prolonged services, hospital discharge services, and others.
- All entries must be legible to another reader to a degree that a meaningful review may be conducted. All notes should be dated, preferably timed, and signed by the author. In the office setting, initials are acceptable as long as they clearly identify the author. If the signature is not legible and does not identify the author, a printed version should be also recorded.

Responding to Additional Documentation Request Letters and Requests from the Comprehensive Error Rate Testing Contractor

Although the terminology of these letters may vary, it is important to send all information that will support the claim. For non-laboratory services, this is the billing provider's responsibility, regardless if she or he has created it. For example, when seeking reimbursement for a diagnostic test, the performing (billing) provider should not only submit the report but also the order and the referring provider's office notes that document the medical necessity for the study. If the information received fails to support the coverage or coding of the claim, in full or in part, the contractor must deny the claim, in full or in part (CMS Online Manual System, Pub. 100-8, Program Integrity Manual, Chapter 3, Section 3.4.1.2A).

There are situations where test reports or other elements of the documentation are housed at a different location from the performing provider's office, for instance an EKG or X-ray read in the hospital. Because it is the performing provider who is required to submit this documentation upon request, it would be best practice if providers kept a copy of this information in their records so that it is readily available. This is a very important issue, as it continues to generate a high error rate in CMS' CERT (comprehensive error rate testing) program and results in numerous recoupments of payments already made.

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Requirements for the Payment of Medicare Claims—A Selection of Some Important Criteria (continued)

Cloning of Medical Notes

Documentation is considered cloned when each entry in the medical record for a beneficiary is worded exactly like or similar to the previous entries. Cloning also occurs when medical documentation is exactly the same from beneficiary to beneficiary. It would not be expected that every patient had the exact same problem, symptoms, and required the exact same treatment.

Cloned documentation does not meet medical necessity requirements for coverage of services rendered due to the lack of specific, individual information. All documentation in the medical record must be specific to the patient and her/his situation at the time of the encounter. Cloning of documentation is considered a misrepresentation of the medical necessity requirement for coverage of services. Identification of this type of documentation will lead to denial of services for lack of medical necessity and recoupment of all overpayments made.

Evaluation and Management Coding

Procedure Code/Diagnosis Code Linking

It is not enough to link the procedure code to a correct, payable ICD-9-CM code. The diagnosis or clinical signs/symptoms must be present for the procedure to be paid.

Volume of Documentation vs. Medical Necessity

The Social Security Act, Section 1862 (a)(1)(A) states: "No payment will be made … for items or services …not reasonable and necessary for the diagnosis or treatment of an injury or illness or to improve the functioning of a malformed body member." This medical reasonableness and necessity standard is the overarching criterion for the payment for all services billed to Medicare. Providers frequently "over document" and consequently select and bill for a higher-level E/M code than medically reasonable and necessary. Word processing software, the electronic medical record, and formatted note systems facilitate the "carry over" and repetitive "fill in" of stored information. Even if a "complete" note is generated, only the medically reasonable and necessary services for the condition of the particular patient at the time of the encounter as documented can be considered when selecting the appropriate level of an E/M service. Information that has no pertinence to the patient's situation at that specific time cannot be counted.

Shared Visits

Shared visits with non-physician providers (NPPs) may be reported as one visit, if each provider sees the patient separately and each documents separately. Each component of the visit must be medically necessary.

In the office/clinic setting:

- Providers may bill under the physician's provider identification number (PIN), if all "incident to" requirements are met (follow-up visit, direct supervision, etc.).
- The service must be billed under the non-physician provider's PIN if any of the "incident to" requirements are not met (example: new patient and/or physician not in the office suite).

In the hospital inpatient/outpatient/ER setting:

- Providers may bill under the physician's or NPP's PIN if the physician provides any face-to-face portion of the E/M encounter with the patient.
- The services must be billed under the NPP's PIN if there is no face-to-face encounter by the physician.

The medical necessity of a service is the overarching criterion of payment. All interventions must be aimed at benefiting the patient and not only satisfying a billing requirement. It must be apparent that the face-to-face encounter with the physician is medically necessary and benefits the patient (impacts evaluation, treatment, and outcome). Shared visits cannot be reported in the skilled nursing facility (SNF) or nursing facility (NF) settings.

Scribing

If a nurse or non-physician practitioner (PA, NP) acts as a scribe for the physician, the individual writing the note (or history or discharge summary, or any entry in the record) should note "written by xxxx, acting as scribe for Dr. yyyy." Then, Dr. yyyy should co-sign, indicating that the note accurately reflects work and decisions made by him/her.

It is inappropriate for an employee of the physician to make rounds at one time and make entries in the record, and then for the physician to make rounds several hours later and note "agree with above," unless the employee is a licensed, certified provider (PA, NP) billing Medicare for services under his/her own name and number.

Record entries made by a "scribe" should be made upon dictation by the physician, and should document clearly the level of service provided at that encounter. This requirement is no different from any other encounter documentation requirement. Medicare pays for medically necessary and reasonable services, and expects the person receiving payment to be the one delivering the services and creating the record. There is no carrier Part B "incident to" billing in the hospital setting (inpatient or outpatient). Thus, the scribe should be merely that, a person who writes what the physician dictates and does. This individual should not act independently, and there is no payment for this activity.

It is acceptable for a physician to use a scribe, but current documentation guidelines must be followed. The physician is ultimately accountable for the documentation, and should sign and note after the scribe's entry the affirmation above that the note accurately reflects work done by the physician.

Requirements for the Payment of Medicare Claims—A Selection of Some Important Criteria (continued)

Provider Qualification

Training and Expertise

CMS Online Manual System, Pub. 100-8, Program Integrity Manual, Chapter 13, Section 5.1 (*http://www.cms.hhs.gov/manuals/downloads/pim83c13.pdf*) outlines that "reasonable and necessary" services are "ordered and/or furnished by qualified personnel." Services will be considered medically reasonable and necessary only if performed by appropriately trained providers.

This training and expertise must have been acquired within the framework of an accredited residency and/or fellowship program in the applicable specialty/subspecialty or must reflect extensive continued medical education activities. If these skills have been acquired by way of continued medical education, the courses must be comprehensive, offered or sponsored or endorsed by an academic institution in the United States and/or by the applicable specialty/subspecialty society in the United States, and designated by the American Medical Association (AMA) as category I credit.

Drugs and Biologicals

General

In order to be covered under Medicare, use of a drug or biological must be safe and effective and otherwise reasonable and medically necessary. The medical reasonableness and necessity of drugs and biologicals are extensively discussed in the Medicare manuals.

First Coast Service Options, Inc. (FCSO) has published numerous local coverage determinations (LCDs) and educational articles about drugs and biologicals, specifically anti-cancer agents. Please refer to these publications for more detailed information. The training requirements listed under "Provider Qualification" apply.

Dosage and Frequency

Drugs or biologicals approved for marketing by the FDA are considered safe and effective when used for indications specified on the labeling. The labeling lists the safe and effective, i.e. medically reasonable and necessary dosage and frequency. Therefore, doses and frequencies that exceed the accepted standard of recommended dosage and/or frequency, as described in the package insert, are considered not medically reasonable and necessary and, therefore, not reimbursable.

Route of Administration

CMS Online Manual System, Pub. 100-2, Medicare Benefit Policy Manual, Chapter 15, Section 50.4.1 addresses medical reasonableness and necessity based on the FDA approval and labeling: "Drugs or biologicals approved for marketing by the FDA are considered safe and effective for purposes of this requirement when used for indications specified on the labeling." This statement extends to the mode of administration that is considered safe and effective, i.e., medically reasonable and necessary by Medicare's criteria. Furthermore, the CMS Online Manual System, Pub. 100-2, Medicare Benefit Policy Manual, Chapter 15, Section 50.2 K – Reasonable and Necessary, stipulates that "carriers and fiscal intermediaries will make the determination of reasonable and necessary with respect to the medical appropriateness of a drug to treat the patient's condition. Contractors will continue to make the determination of whether the intravenous or injection form of a drug is appropriate as opposed to the oral form."

Based on the above, for agents administered parenterally, the mode of administration (IV, IM, SQ) must be in keeping with the instructions in the package insert, as approved by the FDA. If a drug is available in both oral and injectable forms and both forms are equally effective, the oral preparation shall be used, unless there is a medical reason not to do so.

Wastage

CMS Online Manual System, Pub 100-4, Medicare Claims Processing Manual, Chapter 17, Section 40, Discarded Drugs and Biologicals addresses wastage as: "CMS encourages physicians to schedule patients in such a way that they can use drugs most efficiently. However, if a physician must discard the remainder of a vial or other package after administering it to a Medicare patient, the program covers the amount of drug discarded along with the amount administered.

Note: The coverage of discarded drugs applies only to single use vials. Multi-use vials are not subject to payment for discarded amounts of drug."
Payment for wastage will only be made when single-use vials have to be utilized. No reimbursement will be made for wastage in the case of multi-use vials.

Place of Service and Patient Safety

In situations when life threatening and other severe adverse reactions could be expected as a result of the administration of certain drugs or the performance of other services, the administration/performance of these services must take place in a facility equipped and staffed for cardiopulmonary resuscitation and where the patient can be closely monitored by qualified personnel for an appropriate period of time based on his or her health status. For specific services, FCSO may proscribe a place of service (POS) by way of an LCD or other publication.

Unit Dose and Decimal Point Errors

The number of billable units may not be equal to the dose administered. For example, if a HCPCS code descriptor calls for 100 mg of a given agent, the number of units for 1000 mg administered would be 10 and not 1000. Similarly, if the descriptor reads 50 mg and 100 mg are administered, the correct number of units to bill is 2.

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Requirements for the Payment of Medicare Claims—A Selection of Some Important Criteria (continued)

Diagnostic Tests

Medical Necessity and Documentation

Code of Federal Regulations (CFR), Title 42, part 410.32, specifies that all diagnostic tests must be ordered by a provider who is the treating provider for the patient and who will use the test results in the patient's care (in regards to the treating provider, there may be exceptions for the diagnostic radiologist in certain institutional inpatient or outpatient patient settings). For laboratory tests, additional documentation of medical necessity may be requested of the referring (treating) provider (CMS Online Manual System, Pub. 100-08, Chapter 3, Section 3.4.1.2).

Tests not ordered by the physician who is treating the beneficiary are not reasonable and necessary. Like with any service reimbursed by Medicare, to support medical necessity there must be documentation in the medical record as to why a certain modality was chosen/performed. This entire documentation - not just the test report or the finding/diagnosis on the order – must be available to Medicare upon request (please see also under "Responding to Additional Documentation Request (ADR) Letters and Requests from the Comprehensive Error Rate Testing (CERT) Contractor" in this article).

Portable Diagnostic Equipment

Medicare recognizes that the miniaturization of electronic devices is an on-going trend that may be associated with either improved or diminished test performance. Hand-carried diagnostic equipment ranges in complexity and capability from lightweight pocket-sized units completely contained within the examiner's hand, to complex equipment systems where only a part, such as the ultrasonic probe itself, is hand-held. The appropriate assignment of a specific ultrasound CPT code is not solely determined by the weight, size, or portability of the equipment, but rather by the extent, quality, and documentation of the procedure. To be reimbursable by Medicare, a diagnostic ultrasound test must meet at least these minimum criteria (this is not an all inclusive list):

- It must be medically reasonable and necessary for the diagnosis or treatment of illness or injury.
- It should be done for the same purpose as a reasonable physician would order a standard ultrasound examination.
- It must be billed using the CPT code that accurately describes the service performed.
- The technical quality of the exam must be in keeping with accepted national standards and not require a follow-up ultrasound examination to confirm the results.
- The study must be performed and interpreted by qualified individuals.
- The medical necessity, images, findings, interpretation and report must be documented in the medical record.

Purchased Interpretations

According to the CMS Online Manual System, Pub 100-4, Medicare Claims Processing Manual, Chapter 1, Section 30.2.9.1 "A person or entity that provides diagnostic tests may submit the claim, and (if assignment is accepted) receive the Part B payment, for diagnostic test interpretations which that person or entity purchases from an independent physician or medical group if:

- The tests are initiated by a physician or medical group, which is independent of the person or entity providing the tests and of the physician or medical group providing the interpretations;
- The physician or medical group providing the interpretations does not see the patient; and
- The purchaser (or employee, partner, or owner of the purchaser) performs the technical component of the test. The interpreting physician must be enrolled in the Medicare program. No formal reassignment is necessary."

Furthermore, it is noted in the Final Rule of 2005 that "Arrangements involving reassignment must not violate any other applicable Medicare laws or regulations governing billing or claims submission, including, but not limited to, those regarding "incident to" services, payment for purchased diagnostic tests, and payment for purchased test interpretations."

Consequently, a provider who initiates (orders) a test cannot purchase the interpretation and bill it to Medicare as professional component. For example, if a physician or a group perform testing on their patients with their own ultrasound equipment, and a radiologist, who is not a member of the practice, reads the tests, the group can bill only for the technical component (modifier TC). The radiologist must bill Medicare separately for the interpretation (professional component, modifier 26).

Eugene J. Winter, M.D.
Medical Director

THE FCSO MEDICARE B UPDATE!

About the Connecticut and Florida *Medicare B Update!*

The *Medicare B Update!* is a comprehensive magazine published quarterly by First Coast Service Options, Inc. (FCSO) for Part B providers in Connecticut and Florida. In accordance with notification requirements established by the Centers for Medicare & Medicaid Services, approximate delivery dates for fiscal year 2006 are:

Publication Name	Publication Date	Effective Date of Changes
First Quarter 2006	Mid-November 2005	January 1, 2006
Second Quarter 2006	Mid-February 2006	April 1, 2006
Third Quarter 2006	**Mid-May 2006**	**July 1, 2006**
Fourth Quarter 2006	Mid-August 2006	October 1, 2006

Important notifications that require communication in between these dates will be posted to the FCSO Medicare provider education websites, *http://www.connecticutmedicare.com* and *http://www.floridamedicare.com*. In some cases, additional unscheduled special issues may be posted.

Who Receives the *Update?*

Anyone may view, print, or download the *Update!* from our provider education website(s). Providers who cannot obtain the *Update!* from the Internet are required to register with us to receive a complimentary hardcopy or CD-ROM

Distribution of the *Update!* in hardcopy or CD-ROM format is limited to individual providers and professional association (PA) groups who have billed at least one Part B claim to either Connecticut or Florida Medicare for processing during the twelve months prior to the release of each issue. Providers meeting these criteria are eligible to receive a complimentary copy of that issue, *if a technical barrier exists that prevents them from obtaining it from the Internet and they have returned a completed registration form to us*.

For additional copies, providers may purchase a separate annual subscription in hardcopy or CD-ROM format (see order form on the inside back cover of this issue). All issues published since 1997 may be downloaded from the Internet, free of charge.

We use the same mailing address for *all* correspondence, and cannot designate that the *Update!* be sent to a specific person/department within a provider's office. To ensure continued receipt of all Medicare correspondence, providers must keep their addresses current with the Medicare Provider Registration department. Please remember that address changes must be done using the appropriate Form CMS-855.

Clear Identification of State-Specific Content

A blue header bar preceding articles clearly indicates whether the topic is applicable to both Connecticut and Florida, Connecticut only, or Florida only. Articles common to both states appear at the beginning of the publication. Within common articles, references to phone numbers, addresses, reimbursement amounts, past publications, etc., are state-specific as appropriate. Content specific to Connecticut is next, followed by content specific to Florida. Connecticut and Florida local coverage determination (LCD) summaries are maintained in separate sections.

Publication Format

The *Update!* is arranged into distinct sections.

Following the table of contents, a letter from the Carrier Medical Director, and an administrative information section, the *Update!* provides content applicable to both states, as noted previously. Within this section, information is categorized as follows.

- The **claims** section provides claim submission requirements and tips, plus correspondence (appeals and hearings) information.
- The **coverage/reimbursement** section discusses specific *CPT* and HCPCS procedure codes. It is arranged by specialty *categories* (not specialties). For example, "Mental Health" would present coverage information of interest to psychiatrists, clinical psychologists and clinical social workers, rather than listing articles separately under individual provider specialties. Also presented in this section are changes to the Medicare physician fee schedule, and other pricing issues.
- The section pertaining to **electronic media claim** (EMC) submission also includes information pertaining to the Health Insurance Portability and Accountability Act (HIPAA).
- The **general information** section includes fraud and abuse, provider registration, and Medicare Secondary Payer topics, plus additional topics not included elsewhere.

Medical review and **comprehensive data analysis** will *always* be in state-specific sections, as will **educational resources**. Important **addresses, phone numbers**, and **websites** are also listed for each state.

The *Medicare B Update!* Represents Formal Notice of Coverage Policies

Articles included in each *Update!* represent formal notice that specific coverage policies either have or will take effect on the date given. Providers who receive each issue are expected to read, understand, and abide by the policies outlined in this document to ensure compliance with Medicare coverage and payment guidelines. **The date the *Update!* is posted to the website is considered the notice date**, in the event there is a dispute over whether a provider received advance notice regarding coverage of a specific service and the financial liability for it.

Advance Beneficiary Notices (ABNs)

Medicare Part B allows coverage for services and items deemed medically reasonable and necessary for treatment and diagnosis of the patient. For some services, to ensure that payment is made only for medically necessary services or items, coverage may be limited based on one or more of the following factors (this list is not inclusive):

- Coverage for a service or item may be allowed only for specific diagnoses/conditions. Always code to the highest level of specificity.
- Coverage for a service or item may be allowed only when documentation supports the medical need for the service or item.
- Coverage for a service or item may be allowed only when its frequency is within the accepted standards of medical practice (i.e., a specified number of services in a specified timeframe for which the service may be covered).

If the provider believes that the service or item may not be covered as medically reasonable and necessary, the patient must be given an acceptable advance notice of Medicare's possible denial of payment if the provider does not want to accept financial responsibility for the service or item. ABNs advise beneficiaries, before items or services actually are furnished, when Medicare is likely to deny payment. ABNs allow beneficiaries to make informed consumer decisions about receiving items or services for which they may have to pay out-of-pocket, and to be more active participants in their own health care treatment decisions. An ABN must meet the following requirements:

- The ABN must be on an approved Form CMS-R-131 (see "New Patient Liability Notice" below).
- The ABN must be given in writing, in advance of furnishing the service or item.
- The ABN must include the patient's name, date(s) and description of the service or item, and the reason(s) why the service or item may not be considered medically reasonable and necessary (e.g., the service is not covered based on the patient's diagnosis, the frequency of the service was in excess of accepted standards of medical practice, etc.).
- The notice must be signed and dated by the patient, indicating the patient assumes financial responsibility for the service if payment is denied as being not medically reasonable and necessary for reason(s) indicated on the advance notice. The signature of the provider of service is not required.
- The ABN should be maintained with the patient's medical record.

New Patient Liability Notice

Form CMS-R-131 is the new approved ABN, ***required for services provided on or after January 1, 2003***. Form CMS-R-131 was developed as part of the Centers for Medicare & Medicaid Services' (CMS) Beneficiary Notices Initiative (BNI), and was approved by OMB (Office of Management and Budget) on June 18, 2002. The new ABNs are designed to be more beneficiary-friendly, more readable and understandable, with patient options more clearly defined.

There are two ABN forms - the General Use form (CMS-R-131G) and the Laboratory Tests form (CMS-R-131L). Both are standard forms that *may not be modified*; however, both contain customizable boxes for the individual requirements of users, following the guidance in CMS Program Memoranda (PM) AB-02-114 and AB-02-168, which may be found on the CMS website at *http://cms.hhs.gov/manuals/pm_trans/AB02114.pdf* and *http://cms.hhs.gov/manuals/pm_trans/AB02168.pdf*.

Reproducible copies of Form CMS-R-131 ABNs (in English and Spanish) and other BNI information may be found on CMS's BNI website at *http://www.cms.hhs.gov/medicare/bni*.

ABN Modifiers

When a patient is notified in advance that a service or item may be denied as not medically necessary, the provider must annotate this information on the claim (for both paper and electronic claims) by reporting modifier **GA** (waiver of liability statement on file) or **GZ** (item or service expected to be denied as not reasonable and necessary) with the service or item.

Failure to report modifier **GA** in cases where an appropriate advance notice was given to the patient may result in the provider having to assume financial responsibility for the denied service or item.

Modifier **GZ** may be used in cases where a signed ABN is *not* obtained from the patient; however, when modifier **GZ** is billed, the provider assumes financial responsibility if the service or item is denied.

"GA" Modifier and Appeals

When a patient is notified in advance that a service or item may be denied as not medically necessary, the provider must annotate this information on the claim (for both paper and electronic claims) by reporting the modifier **GA** (wavier of liability statement on file).

Failure to report modifier **GA** in cases where an appropriate advance notice was given to the patient may result in the provider having to assume financial responsibility for the denied service or item.

Nonassigned claims containing the modifier GA in which the patient has been found liable **must** have the patient's ***written consent*** for an appeal. Written appeals requests should be sent to:

Connecticut
Attention: Medical Review
Medicare Part B CT
PO Box 45010
Jacksonville, FL 32232-5010

OR

Florida
Attention: Medical Review
Medicare Part B Claims Review
PO Box 2360
Jacksonville, FL 32231-0018

Distribution of the *Medicare B Update!*

Use of the Internet has become an accepted standard of communication throughout the world. Publications produced by First Coast Service Options, Inc. (FCSO) for our Connecticut Medicare Part B and Florida Part A and B customers are available on our provider education websites (*http://www.connecticutmedicare.com* and *http://www.floridamedicare.com*).

We post our Medicare publications to our provider education website in PDF (portable document format) and you may view, print, or download them free of charge. By contrast, hardcopy publications cost the Medicare program a substantial amount of money for printing and postage nationally. Reducing the number of hardcopies produced is one way Medicare contractors can reduce costs that may be better used elsewhere. In addition, enhancements to online publications can be made that are not possible in print.

Providers Must Qualify and Register to Receive the *Medicare B Update!* in Hardcopy or CD-ROM Format

Hardcopy or CD-ROM distribution of the *Medicare B Update!* is limited to individual providers and professional association groups who billed at least one Part B claim (to either Connecticut or Florida Medicare) for processing during the twelve months prior to the release of each issue. **Medicare providers who meet these criteria have to register with us to receive the *Update!* in hardcopy or CD-ROM format.** Qualifying providers may be eligible to receive one hardcopy or CD-ROM of that issue, *if* a valid reason is given indicating why the electronic publication available on the Internet cannot be used. "I just prefer hardcopy" is an invalid reason – a valid reason might be lack of a personal computer with Internet access, lack of a CD-ROM drive, or similar technical barrier.

If you believe you meet these criteria, you must complete and return the "Medicare B Update! Hardcopy/CD ROM Registration Form" to receive hardcopies or CD-ROMs. (See page xx.)

You are required to re-register annually.

Do not complete the form if you are able to receive the *Update!* electronically from the Internet. Providers and other entities that do not meet the above criteria and desire a hardcopy or CD-ROM may purchase an annual subscription to the *Update!* (please see the "Part B Materials" order form on the last page of the Educational Resource section).

Note: If you have currently a paid subscription, you will receive hardcopies or CD-ROMs of the *Medicare B Update!* through your subscription period.

Features of the Electronic Publication

There are advantages to accessing the *Update!* online: the electronic version is posted to the Web before print copies are distributed, and you can view, print, or download only those articles important to your practice.

In addition, we enhance the format of electronic and CD-ROM newsletters to provide helpful features that do not appear in the current hardcopy format, including hyperlinks. A hyperlink is an element in an electronic document that links the user to another place in the same document, to an entirely different document, or to another website. This feature provides users instant access to the following items:

- ***Articles of Interest*** – The newsletter table of contents includes hyperlinks to each article, therefore providers can choose an article(s) of particular interest to their line of business or type of facility.
- ***Third-Party Websites*** – All third-party websites referenced within articles include hyperlinks to the applicable information on that website. (*Online publications only*.)
- ***References within the Contractor Websites*** – All additional resources or reference materials mentioned in the newsletter include hyperlinks to that information within the Medicare provider education website (e.g., full-text versions of local coverage determinations, prior publications, forms, online registration, etc.). Additionally, links to unique Web pages allow access to information applicable to the user's specialty classification. (*Online publications only*.)

The enhanced electronic publications are available at no charge through the FCSO Medicare provider education website and on CD-ROM at a minimal cost. In addition, you may sign up for the *FCSO eNews*, our free electronic mailing list. Subscribers receive an email notice when new publications are posted to our website, plus frequent notification of other items of interest. Anyone with an e-mail address may sign up for *eNews*; you don't have to be at the office. ❖

Sign up to our *eNews* electronic mailing list

Join our ***eNews*** mailing list and receive urgent and other critical information issued by First Coast Service Options, Inc. (FCSO), your Florida Medicare intermediary. By signing up, you will receive automatic email notification when new or updated information is posted to the provider education website *http://www.floridamedicare.com*. It's very easy to do. Simply go to the website, click on the "***eNews***" link on the navigational menu and follow the prompts.

Medicare B Update! Hardcopy/CD-ROM Registration Form

To receive the *Medicare B Update!* in hardcopy or CD-ROM format, you must complete this registration form. Please complete and fax or mail it to the number or address listed at the bottom of this form. **To receive a hardcopy or CD-ROM of the Fourth Quarter 2006 *Medicare B Update!* your form must be faxed or postmarked on or before July 1, 2006.**

Please note that you are not obligated to complete this form to obtain information published in the *Medicare B Update!* – issues published beginning in 1997 are available free of charge on our provider education website *http://www.floridamedicare.com*.

Provider/Professional Association Name:

Medicare Provider Identification Number (PIN):

Address:

City, State, ZIP Code:

Contact Person/Title:

Telephone Number:

Rationale for needing a hardcopy:

Does your office have Internet access? YES ☐ NO ☐

Do you have a PC with a CD-ROM drive? YES ☐ NO ☐

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Mail your completed form to:

Medicare Communication and Education – Publications
P.O. Box 45270
Jacksonville, FL 32232-5270

or fax to 1 (904) 791-6292

Please let us know your concerns or questions regarding this initiative:

Please do not contact our customer service call center regarding this initiative. Additional questions or concerns may be submitted via the website in the "contact us" section.

CLAIMS

Change Payment Floor Date for Paper Claims

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, providers, and suppliers who use paper claims to bill Medicare carriers, including durable medical equipment regional carriers (DMERCs), and fiscal intermediaries (FIs), including regional home health intermediaries (RHHIs)

Important Points to Remember

- CR 4284 changes the payment floor date for paper claims from the 27th day to the 29th date after receipt of a claim.
- Effective January 1, 2006, Medicare carriers, DMERCs, FIs, and RHHIs will not pay paper claims prior to the 29th day after receipt of the claim.

Background

The Social Security Act Section 1816b (c) (3) (B) (ii) and Section 1842 (c) (3) (B) (ii) provides for payment waiting periods for Medicare claims before a claim is paid by the Medicare contractor. Congress has amended the Social Security Act to extend the waiting period for paper claims from 27 to 29 days, effective January 1, 2006.

Implementation

The implementation date for this instruction is March 13, 2006.

Additional Information

The official instructions issued to your carrier regarding this change can be found at *http://www.cms.hhs.gov/Transmittals/downloads/R850CP.pdf* on the CMS website.

If you have questions, please contact your Medicare carrier, DMERC, FI, or RHHI at their toll-free number which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4284	Related Change Request (CR) #: 4284
Related CR Release Date: February 10, 2006	Effective Date: January 1, 2006
Related CR Transmittal #: R850CP	Implementation Date: March 13, 2006

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Full Replacement for CR 4266, Revision for HPSA and PSA Bonus Billing for Some Globally Billed Services

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians billing Medicare carriers for the Health Professional Shortage Area (HPSA) and Physician Scarcity Area (PSA) bonus

Provider Action Needed

This article is based on Change Request (CR) 5015, which will allow physicians to submit global services and receive the HPSA and PSA bonuses without having to submit the professional component and technical component (PC/TC) separately.

Background

Currently, components of services with a professional component/technical component of four must be submitted separately in order to receive the HPSA and PSA bonus payments. CR 5015 is similar to CR 4266 (Transmittal 834) in that it also allows you to submit the global service and receive the bonus payment on all professional component/technical component (PC/TC) 4 codes.

However, CR 5015 further instructs that payment is excluded for the following Current Procedural Terminology (CPT) code:

CPT Code *93015* (cardiovascular stress test using maximal or submaximal treadmill or bicycle exercise, continuous electrocardiographic monitoring, and/or pharmacological stress; with physician supervision; with interpretation and report)

Note: The "technical component" of services relates to facilities, equipment, and technical staff required for the delivery of those services, and the "professional component" consists of fees paid to the physician for providing those services. When combined, the "professional and technical" components of a service are referred to as "global" service.

CR 5015 instructs that, effective for claims received on or after July 1, 2006:

- When your carrier receives a claim for a service with a PC/TC of 4, **except for CPT Code *93015***; and
- The service is provided in a HPSA or PSA bonus payment area; then
- Your claim will be accepted.

The bonus payment amount is calculated based on the payment amount for the associated professional component code.

Your carrier will make any necessary revision to their systems to be able to calculate the bonus payment just for the professional component of the service.

This action will be taken for bonuses paid automatically as well as bonuses paid based on the submission of the QB, QU, AR, or AQ modifiers.

Because there are two associated professional components to *93015*, your carrier will follow the instructions in the *Medicare Claims Processing Manual* and **return claims for *93015* as unprocessable**. The services must then be resubmitted as separate components in order to receive the bonus on the appropriate professional component.

Carriers will continue to allow the option of withholding HPSA/PSA bonuses if that is requested by physicians and the carriers will not pay the bonus on PCTC 4 to physicians who have already notified them of their decision to not receive HPSA/PSA bonuses.

Note: CR 5015 does not affect current HPSA or PSA payment policy.

Implementation

The implementation date for the instruction is July 3, 2006.

Additional Information

The revised *Medicare Claims Processing Manual* - Publication 100.4, Chapter 12 (Physician Practitioner Billing), Section 90.4.5 (Services Eligible for HPSA and Physician Scarcity Bonus Payments), is attached to CR 5015, which is the official instruction issued to your carrier regarding this change. That instruction may be viewed at *http://www.cms.hhs.gov/Transmittals/downloads/R906CP.pdf* on the CMS website.

If you have any questions, please contact your carrier at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM5015	Related Change Request (CR) #: 5015
Related CR Release Date: April 14, 2006	Effective Date: July 1, 2006
Related CR Transmittal #: R906CP	Implementation Date: July 3, 2006

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Italicized and/or quoted material is excerpted from the American Medical Association *Current Procedural Terminology. CPT* codes, descriptions and other data only are copyrighted 2005 American Medical Association (or other such date of publication of *CPT*). All rights reserved. Applicable FARS/DFARS apply.

Instructions for the Payment of Health Professional Shortage Area and Physician Scarcity Area Bonuses When the Place of Service Is Home

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians billing carriers for services provided in the home of Medicare beneficiaries in Health Professional Shortage Areas (HPSAs) and Physician Scarcity Areas (PSAs)

Provider Action Needed

This article is based on Change Request (CR) 4275, which provides instructions for the payment of HPSA/PSA bonuses when the place of service (POS) is home.

This change is necessary to allow bonuses to be paid correctly on HPSA/PSA claims eligible for bonuses that are provided in the POS "Home," when the address of where the service was rendered does not match what is on the beneficiary's file.

Background

When a physician provides services to a Medicare beneficiary and the POS is "home," carriers have been instructed to use the home address they have recorded in the beneficiary's file to determine eligibility for physician bonuses.

However, sometimes this address is a representative payee address or mailing address that does not reflect the physical location of that beneficiary. This can cause incorrect payment/non-payment of the bonuses.

CR 4275 indicates that this issue should be resolved when the next version of the ANSI X12 N837 Implementation Guide is published, because physicians will be required to enter where the service was performed on the claim, even when the POS is "home." CR 4275 also instructs carriers to investigate a claim (to determine the address where the service was actually performed) when they receive a notification from a physician that they have not received a HPSA/PSA bonus for which they are eligible, and the service was provided in the POS "home." If the carrier determines that the address where the service was

actually performed is in an HPSA/PSA eligible bonus payment area (even if it does not match the address on the beneficiary file), they will pay the bonus on the claim.

The physician will also be instructed to submit future claims for this beneficiary, when provided at that address, using the appropriate HPSA or PSA modifier so that the bonus shall be paid.

Implementation

The implementation date for this instruction is February 21, 2006.

Additional Information

An overview of the HPSA/PSA physician bonuses including HPSA and PSA modifiers can be found at *http://www.cms.hhs.gov/HPSAPSAPhysicianBonuses/* on the CMS website.

For complete details, please see the official instruction issued to your carrier regarding this change. That instruction may be viewed at *http://new.cms.hhs.gov/Transmittals/downloads/R813CP.pdf* on the CMS website.

If you have any questions, please contact your carrier at their toll-free number, which may be found at *http://www.cms.hhs.gov/MLNProducts/downloads/CallCenterTollNumDirectory.pdf* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4275	Related Change Request (CR) #: 4275
Related CR Release Date: January 20, 2006	Effective Date: February 21, 2006
Related CR Transmittal #: R813CP	Implementation Date: February 21, 2006

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Modifier 50 – Bilateral Procedures

First Coast Service Options, Inc. (FCSO) Provider Contact Center has been receiving numerous inquiries regarding the usage of modifier 50. The purpose of this article is to provide clarification on how modifier 50 should be billed.

Bilateral surgery is defined as a procedure performed on both sides of the body at the same operative session or on the same day. This definition does not include procedures that are bilateral in nature or include the terms “bilateral” or “unilateral/bilateral” in their descriptors.

When submitting claims for bilateral surgery, use modifier 50 with the procedure code. Claims for bilateral surgical procedures should be billed on a single claim detail line with the appropriate procedure code and modifier 50.

When billing for claims that are bilateral in nature, whether the services are performed unilaterally or bilaterally, providers should bill the surgical procedure code as a single claim detail line item without the 50 modifier.

To determine if a procedure can be billed with the modifier 50 as a bilateral procedure, providers may access the on-line Medicare Physician Fee Schedule Database (MPFSDB) at *http://www.cms.hhs.gov/physicians/apps/pfslookup/*.

Moving to a Paperless Claim Processing Environment

As the CMS continues to seek new and innovative methods of reducing the cost of administering the Medicare Program, one immediate focus is on the reduction of paper handling. In an effort to prepare for future changes and to proactively support our provider population, First Coast Service Options, Inc. (FCSO) is initiating a campaign to help providers help us reduce the volume of paper claim submissions. Generally speaking, for Part B claims submissions, FCSO receives a significant volume of their total claims in a paper format.

In the next few months you will be receiving frequent communications in almost every medium available to us. We will continue to reinforce the benefits of filing claims electronically and offer any assistance we can to help you make the transition. So look for updates on the Web and on remits, and listen for information on the IVR.

ASCA – Required Electronic Submission

One current CMS initiative that already supports this effort is ASCA (Administrative Simplification and Compliance Act). Some providers have already received letters from our office requiring that documentation be provided to attest to your qualifications relative to meeting one of the exception criteria to be excluded from filing paper. If you have received a letter, we strongly encourage you to respond timely in order to avoid unnecessary paper claim denials (beginning 90 days from the date of the initial letter) as a result of “no reply” situations. *http://www.floridamedicare.com/edi_local_asca.asp#TopOfPage.*

1500 CLAIM FORM CHANGES /THERE IS NO BETTER TIME TO CONVERT TO ELECTRONIC CLAIM SUBMISSION

As you are aware, the 1500 claim form will be changing fairly significantly in October to accommodate the new National Provider Identifier (NPI) requirements. If you submit paper claims currently and are considering converting to electronic filing, we strongly encourage you to do so prior to October 1, 2006. If you do not convert prior to that date, you will have to implement all of the changes necessary for the new 1500 claim form to your existing programs/systems. Then if you decide (or are required) to convert to electronic submission at a later date, you will incur those expenses as well. Why go through two separate conversions? Let us help you convert to electronic submission prior to October 1, 2006.

GET PAID FASTER/MORE EFFICIENTLY

Of significant benefit to you, in converting from paper to electronic claims submissions, is the difference in payment schedules between paper claims and electronic claims. As you know, the CMS recently made a change to increase the paper claims payment floor by 2 additional days, from 27 to 29 days. This will result in checks being mailed 2 days later than they were previously. At the same time, the CMS removed the contractor performance requirement to process all clean paper claims in 30 days. This could result in additional delays in processing paper claims. If you file electronic claims you are held to a different payment floor of 14 days. This results in a much faster turn-around on claims payments.

In summary, our world, as we know it, is changing very quickly. FCSO is committed to helping our providers by keeping them updated on changes as quickly as possible. We would also like to partner with you to make the necessary changes to processes and systems that are mutually beneficial. If you need additional information on what you need to do to convert to electronic claims filing, please contact our EDI department at (904) 791-8767 or visit the EDI section of the Florida Part B website at *http://www.floridamedicare.com/EDI.asp#TopOfPage*

We look forward to working with you on this very important change!

Quarterly Update to Correct Coding Initiative Edits, Version 12.1, Effective April 1, 2006

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians billing Medicare carriers

Provider Action Needed

This is a reminder for physicians to note the quarterly updates to the coding initiatives. The next round of CCI edits will be effective on April 1, 2006.

Physicians may view the current Correct Coding Initiative (CCI) edits and the current Mutually Exclusive Code (MEC) edits at *http://www.cms.hhs.gov/physicians/cciedits* on the Centers for Medicare & Medicaid (CMS) website. The website will be updated with the version 12.1 edits as soon as they are effective.

Background

The National CCI developed by CMS helps promote national correct coding methodologies and controls improper coding. The coding policies developed are based on the following:

- Coding conventions defined in the American Medical Association's Current Procedural Terminology (CPT) manual;
- National and local policies and edits;
- Coding guidelines developed by national societies;
- Analysis of standard medical and surgical practice; and
- Review of current coding practice.

The latest package of CCI edits, version 12.1, is effective on April 1, 2006. This version will include all previous versions and updates from January 1, 1996, to the present and will be organized in two tables:

- Column 1/Column 2 Correct Coding Edits table; and
- MEC Edits table.

Additional Information

The CCI and MEC file formats will be maintained in the *Medicare Claims Processing Manual* (Publication 100-04), Chapter 23, Section 20.9, which can be found at *http://www.cms.hhs.gov/Manuals/IOM/list.asp#TopOfPage* on the CMS website.

Medlearn Matters Number: MM4308
Related Change Request (CR) #: 4308
Related CR Release Date: February 1, 2006
Effective Date: April 1, 2006
Related CR Transmittal #: R824CP
Implementation Date: April 3, 2006

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AMBULANCE SERVICES

Ambulance Fee Schedule - CY 2006 Update: Correction to CR 4061

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Providers and suppliers of ambulance services billing Medicare carriers and fiscal intermediaries (FIs) for those services

Provider Action Needed

This article is for your information only. It references CR 4362, which provides the correct Ambulance Fee Schedule File for Calendar Year (CY) 2006.

Background

CR 4061, "Ambulance Inflation Factor for CY 2006" (released November 25, 2005), contained an incorrect file name for the CY 2006 Ambulance Fee Schedule File. CR 4362, from which this article is taken, corrects that file name. It also amends the *Medicare Claims Processing Manual*, Chapter 15 (Ambulance), Section 20.6 (Update Charges), Subsection 20.6.1 (Ambulance Inflation Factor [AIF]), to reflect this correction.

Your carriers and FIs will use this corrected file to determine the payment limit for ambulance services that you furnish during CY 2006. Of most importance to providers/suppliers, rather than process CY 2006 ambulance service claims using the incorrect file name contained in CR 4061, the carriers and FIs will hold these claims until the corrected file can be downloaded and used. In the event they processed any CY2006 ambulance claims using the incorrect file, the carriers and FIs will do mass adjustments of those claims to correct the payments.

Additional Information

You can find more information about the corrected Ambulance Inflation Factor file name by going to the official instruction (CR 4362) issued to your carrier/intermediary. That instruction is available at *http://www.cms.hhs.gov/Transmittals/downloads/R852CP.pdf* on the CMS website. In addition, you can learn more about the Ambulance Inflation Factor for CY 2006 in MedLearn Matters article MM4061, which you can find by going to *http://www.cms.hhs.gov/MLNMattersArticles/downloads/mm4061.pdf* on the CMS website.

Finally, if you have any questions, please contact your intermediary at their toll free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4362
Related Change Request (CR) #: 4362
Related CR Release Date: February 10, 2006
Effective Date: January 1, 2006
Related CR Transmittal #: R852CP
Implementation Date: February 24, 2006

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Collection and Verification of Ambulance Crew Member Information

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Providers and suppliers who bill Medicare carriers for ambulance services

Key Points

- Effective February 9, 2006, the Centers for Medicare & Medicaid Services (CMS) will no longer require enrolled ambulance suppliers to report ambulance crew member changes in Attachment 1 of the provider enrollment application CMS-855B.
- This policy change only applies to ambulance companies already enrolled with Medicare.
- Ambulance suppliers that are enrolling in the Medicare program for the first time or are submitting a new enrollment application are required to report ambulance crew member information in Attachment 1 of the provider enrollment application (CMS-855B).
- This change should reduce the paperwork burden imposed on ambulance suppliers and reduce the number of ambulance supplier changes processed by contractors.

Background

On January 27, 2006, CMS published a Federal Register notice requesting public comments on revisions to the provider enrollment applications. While CMS is seeking comments regarding proposed changes to its Medicare enrollment applications, it is also adopting a policy change that affects ambulance suppliers effective immediately with regard to reporting ambulance crew member information as noted above.

Relevant Links

The Medicare Federal Health Care Provider/Supplier Enrollment Application Form CMS-855B can be found at *http://www.cms.hhs.gov/MedicareProviderSupEnroll/downloads/cms855b.pdf* on the CMS website.

If you have any questions regarding this issue, contact your carrier at their toll free number, which is available at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: SE0610 Related Change Request (CR) #: N/A
Related CR Release Date: N/A Effective Date: February 9, 2006
Related CR Transmittal #: N/A Implementation Date: N/A

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CARDIOLOGY SERVICES

Modification to Modifier QR Edit for Automatic Implantable Cardiac Defibrillator Services

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Providers who bill carriers or fiscal intermediaries (FIs) for ICD services rendered to Medicare beneficiaries.

Provider Action Needed

STOP – Impact to You

The modifier QR is not required to process claims with ICD-9-CM codes 996.04 (Mechanical complication of cardiac device, implant, and graft, due to automatic implantable cardiac defibrillator) or for V53.32 (Fitting and adjustment of other device, automatic implantable cardiac defibrillator) for ICD services with dates of service on or after April 1, 2005. The modifier QR should continue to be used on all claims for ICD device implants when the beneficiary is enrolled in a data collection system such as a registry.

CAUTION – What You Need to Know

The modifier QR is required on claims for primary prevention ICD device implantations (QR signifies that data is being reported on the patient and data reporting is a requirement of primary prevention device insertion).

However, claims submitted for replacement devices do not carry the patient's previous arrhythmic diagnoses; therefore, these claims look like claims for primary prevention clinical indications. CR 4273, from which this article is taken, adds two new ICD-9-CM codes (addressing ICD replacement due to instrument recall or device complication) to the list of codes that do not require the use of the modifier QR for claims processing (effective on or after April 1, 2006, for claims with dates of service on and after April 1, 2005).

GO – What You Need to Do

Make sure that your billing staffs continue to bill ICD implantation and replacement services appropriately according to professional coding guidelines. If claims with dates of service on or after April 1, 2005, were inappropriately denied, they should be brought to the attention of the local Medicare contractor.

Background

The modifier QR identifies services that are being covered under a clinical study(e.g., patients enrolled in a registry), and effective January 27, 2005, is required as a condition for payment on claims for ICD services rendered in the primary prevention of cardiac arrest.

CR3604, Transmittal 497 (released March 8, 2005), provides guidance for the coverage of ICD services under newly expanded coverage. One of the requirements for covering the new ICD indications (effective January 27, 2005) is that the patient be enrolled in a data collection system as indicated by the presence of the modifier QR on the claim, which identifies services being covered under a clinical study.

A *MLN Matt*ers article on CR 3604 is available at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/MM3604.pdf* on the CMS website.

Again, the modifier is used to identify patients, who meet the coverage requirement for any indication that is for the primary prevention of sudden cardiac arrest (i.e., no history of induced or spontaneous arrhythmias).

It is not required for ICD services rendered for the secondary prevention of cardiac arrest as documented by the secondary prevention diagnosis codes noted in the table below. (Note, however, that you can use the modifier QR for secondary prevention diagnoses if you deem it to be appropriate, i.e., in order to report the data to the data collection system, when this reporting applies).

Two New Diagnosis Codes Added

Since CR3604 was published, the Centers for Medicare & Medicaid Services (CMS) has become aware that there are other clinical situations for ICD services in which the diagnoses show neither primary nor secondary prevention of cardiac arrest. Such a situation could occur when the patient is having his/her ICD replaced, perhaps due to ICD recall, or to a device complication (such as the end of battery-life).

Since it would be incorrect to deny such claims because they lacked the QR modifier, in CR4273, CMS is adding two new ICD-9-CM diagnosis codes to the list of those that do not require it:

- **996.04, Mechanical complication of cardiac device, implant, and graft; due to automatic implantable cardiac defibrillator** Use this diagnosis code when the patient is having his/her ICD replaced due to a mechanical complication, as could occur due to ICD recall.
- **V53.32, Fitting and adjustment of other device; automatic implantable cardiac defibrillator** Use this diagnosis code when there is a fitting or an adjustment, including device removal or replacement; it would be used when the ICD reaches its natural end-of-battery life.

The table below displays the new list of diagnoses that do not require a QR modifier for ICD services in order to be paid (both those indicating the secondary prevention of cardiac arrest, and ICD replacement).

Diagnoses Not Requiring the Modifier QR

ICD-9-CM Code	Secondary Prevention Diagnosis
427.1	Ventricular Tachycardia
427.41	Ventricular fibrillation
427.42	Ventricular flutter
427.5	Cardiac arrest
427.9	Cardiac dysrhythmia, unspecified
	New "Replacement" Diagnoses
996.04	Mechanical complication of cardiac device, implant, and graft, due to automatic implantable cardiac defibrillator
V53.32	Fitting and adjustment of other device, automatic implantable cardiac defibrillator

Remember: Carriers and FIs will adjust, as appropriate, claims brought to their attention (with dates for service on or after April 1, 2005) that were denied because the diagnosis code was 996.04 or V53.32, and lacked a modifier QR.

Additional Information

More information about the use of the Modifier QR for Automatic Implantable Cardiac Defibrillator (ICD) Services is available in the official instruction (CR 4723) issued to your carrier/intermediary. That instruction is available at *http://www.cms.hhs.gov/Transmittals/downloads/R819CP.pdf* on the CMS website. Another good source for additional information is *MLN Matters* article MM3604, at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/mm3604.pdf* on the CMS website.

Finally, if you have any questions, please contact your carrier/intermediary at their toll-free number, which may be found at *http://www.cms.hhs.gov/MLNProducts/downloads/CallCenterTollNumDirectory.pdf* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4273 Related Change Request (CR) #: 4273
Related CR Release Date: January 27, 2006 Effective Date: April 1, 2005
Related CR Transmittal #: R819CP Implementation Date: April 3, 2006

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Expansion of Coverage for Percutaneous Transluminal Angioplasty

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals. This information was previously published in the January 2006 Medicare B Update! Special Issue pages 42-44.

Note: This article was revised on April 3, 2006, to clarify that reporting of both 433.30 and 433.10, in either diagnosis position, needs to be done in the same claim as noted in the "Note" box at the top of page 5 of this article. All other information remains the same.

Provider Types Affected

Hospitals, physicians, and suppliers billing Medicare carriers or fiscal intermediaries (FIs) for Percutaneous Transluminal Angioplasty (PTA) services provided to Medicare beneficiaries.

Provider Action Needed

STOP – Impact to You

MM3811 and related CR3811 announce the expansion of Medicare coverage for PTA of the carotid artery.

CAUTION – What You Need to Know

Effective March 17, 2005, Medicare revised its coverage of PTA of the carotid artery as detailed in this article and CR 3811.

GO – What You Need to Do

If you are a provider of PTA services, be aware of the coverage changes and make certain that your billing staff is aware of the expanded national coverage allowed to Medicare beneficiaries receiving PTA services

Background

Medicare covers PTA of the carotid artery concurrent with carotid stent placement when all the requirements stipulated by the Food and Drug Administration (FDA)-approved policies for Category B Investigational Device Exemption (IDE) clinical trials are met, effective for dates of service on or after July 1, 2001.

PTA of the carotid artery concurrent with the placement of an FDA-approved carotid stent for an FDA-approved indication is covered, when all the requirements stipulated by the FDA-approved policies for post-approval studies are met, for dates of service on or after October 12, 2004.

Expanded Coverage

Effective March 17, 2005, The Centers for Medicare & Medicaid Services (CMS) expanded the coverage of PTA of the carotid artery concurrent with placement of an FDA-approved carotid stent with embolic protection for the following:

- Patients who are at high risk for carotid endarterectomy (CEA) and who also have symptomatic carotid artery stenosis ≥70%. Coverage is limited to procedures performed using FDA-approved carotid artery stenting systems and embolic protection devices;
- Patients who are at high risk for CEA and have symptomatic carotid artery stenosis between 50% and 70% in accordance to the Category B IDE clinical trials regulation (42 CFR 405.201), as a routine cost under the clinical trials policy (Medicare National Coverage Determination (NCD) Manual, Section 310.1), or according to the NCD on carotid artery stenting (CAS) post-approval studies (Medicare NCD Manual, Section 20.7); and
- Patients who are at high risk for CEA and have asymptomatic carotid artery stenosis ≥80% (according to the Category B IDE clinical trials regulation (42 CFR 405.201)), as a routine cost under the clinical trials policy (Medicare NCD Manual 310.1), or according to the NCD on CAS post-approval studies (Medicare NCD Manual, Section 20.7).

Significant Comorbidities

CMS defines high risk patients as those having significant comorbidities and/or anatomic risk factors and are considered by a surgeon to be poor candidates for CEA. The significant comorbidities, include, but are not limited to, those listed in Section 20.7 of the Medicare NCD Manual as follows:

- Congestive heart failure (CHF) class III/IV;
- Left ventricular ejection fraction (LVEF) < 30%;
- Unstable angina;
- Contralateral carotid occlusion;
- Recent myocardial infarction (MI);
- Previous CEA with recurrent stenosis ;
- Prior radiation treatment to the neck; and
- Other conditions that were used to determine patients at high risk for CEA in the prior CAS trials and studies, such as ARCHER, CABERNET, SAPPHIRE, BEACH, and MAVERIC II.

Carotid Artery Stenosis

Symptoms of carotid artery stenosis include carotid transient ischemic attack (distinct focal neurologic dysfunction persisting less than 24 hours), focal cerebral ischemia producing a non-disabling stroke (modified Rankin scale < 3 with symptoms for 24 hours or more), and transient molecular blindness (amaurosis fugax). Patients who have had a disabling stroke (modified Rankin > 3) would be excluded from coverage.

The appropriate documentation confirming that a patient is at high risk for CEA and records of the patient's symptoms of carotid artery stenosis should be available in the patient medical records prior to performing any procedure.

The degree of carotid artery stenosis should be measured by duplex Doppler ultrasound or carotid artery angiography and recorded in the patient medical records. If the stenosis is measured by ultrasound prior to the procedure, then the degree of stenosis must be confirmed by angiography at the start of the procedure. If the stenosis is determined to be less than 70% by angiography, the CAS should not proceed.

- Carotid artery stenting with embolic protection is reasonable and necessary only if performed in facilities that have been determined to be competent in performing the evaluation, procedure, and follow-up necessary to ensure optimal patient outcomes.
- All facilities must at least meet the minimum standards outlined in Pub 100-03, Section 20.7 of the NCD Manual in order to receive coverage for CAS for highrisk patients. Briefly, facilities must have high quality X-ray imaging equipment, device inventory, staffing, and infrastructure to support a dedicated CAS program.
- Advanced physiologic monitoring, including real time and archived physiologic, hemodynamic, and cardiac rhythm monitoring equipment, and associated support staff capable of interpreting findings and responding appropriately.
- Readily available emergency management equipment and systems, such as resuscitation equipment, a defibrillator, vasocative and antiarrhythmic drugs, endotracheal intubation capability, and anesthesia support.
- A clearly delineated program for granting CAS privileges and for monitoring the quality of the individual interventionists and the program as a whole. The oversight committee for this program is encouraged to apply published standards from national specialty societies recognized by the American Board of Medical Specialties to determine appropriate physician qualifications.

Examples of standards and clinical competence guidelines include those published in the December 2004 edition of the *American Journal of Neuroradiology* and those published in the August 18, 2004, *Journal of the American College of Cardiology.*

- A data collection system maintained by the facility or its contractor on all CAS procedures done at that facility. The data must be analyzed routinely to ensure patient safety (to be determined by the facility but should not be less frequent than 6-month intervals), will be used in re-credentialing the facility, and must be made available to CMS upon request.

Written Documentation

For evaluation purposes, all facilities must provide written documentation to CMS indicating it meets one of the following criteria:

- Was an FDA-approved site that enrolled patients in prior CAS IDE trials, such as SAPPHIRE, and ARCHER;
- Is a FDA-approved site that is participating and enrolling patients in ongoing CAS IDE trials, such as CREST;
- Is a FDA-approved site for one or more FDA post-approval studies; or
- Has provided a written affidavit to CMS affirming that the facility meets the minimum facility standards. The affidavit must include the facility's name and complete address, Medicare provider number, point-of-contact name and telephone number, CAS procedure data collection mechanism, and a senior facility administrative official's signature. (Note that a new affidavit is required every two years.)

  The affidavit should be sent to:

  Director, Coverage and Analysis Group
  7500 Security Boulevard, Mail-stop C1-09-06
  Baltimore, MD 21244

Note: Performance of PTA to treat obstructive lesions of the vertebral and cerebral arteries remains non-covered. All other indications of PTA for which CMS has not specifically indicated coverage remain non-covered.

Additional Information

All providers should note that the following relate to services on or after March 17, 2005:

- FIs and carriers will only pay CAS claims from providers who are listed on the approved facility list which is at *http://www.cms.hhs.gov/MedicareApprovedFacilitie/CASF/list.asp#TopOfPage* on the CMS website.
- Carriers will pay claims containing ICD-9 CM 433.10 and any of the following procedure codes: *37215, 37216, 0075T*, or *0076T*, for beneficiaries meeting the high-risk criteria previously specified.
- FIs will pay claims containing ICD-9 CM 433.10 and both procedures codes 00.61 and 00.63.
- FIs will reject claims that do not have both procedure codes 00.61 and 00.63.
- FIs and carriers will deny CAS services for patients at high risk if the appropriate diagnosis code is not on the claim and use the appropriate Medicare Summary Notice (MSN) message and claim adjustment reason code in doing so.
- FIs and carriers will deny claims where the service was performed in an unapproved facility and use the appropriate MSN message and claim adjustment reason code in doing so.

Note: Providers must also bill V70.7 (Exam – clinical trial) as a secondary diagnosis for claims with "From" dates before October 1, 2005. Providers must bill V70.7 in order to avoid unintentional Medicare Code Editor (MCE) editing. For claims that have "From" dates on or after October 1, 2005, hospitals are not required to bill V70.7 as the unintentional MCE editing will be corrected.

Coding for Carotid Artery Stents

In the American Hospital Association's (AHA's) publication *Coding Clinic for ICD-9-CM*, First Quarter 2002, page 10 (and corrected in Second Quarter 2002, page 19), there is a Q&A regarding coding of bilateral carotid artery stenosis. The answer said, "Assign only code 433.10, (Occlusion and stenosis of precerebral arteries, Carotid artery, without mention of cerebral infarction) as the principal diagnosis." The correction notice changed that advice to use code 433.30 (Occlusion and stenosis of precerebral arteries, multiple and bilateral, without mention of cerebral infarction) instead of 433.10. In an effort to reduce the confusion, CMS has decided to allow hospitals to be able to code both 433.30 and 433.10, in any diagnosis positions, on the same claim. Code 433.30 will identify the bilateral condition, while 433.10 will specifically identify the carotid vessel.

You may also want to review the following MLN Matters article MM3489 and CR 3489 for additional information relating to Medicare coverage of PTA. They are available at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/MM3489.pdf* and *http://www.cms.hhs.gov/Transmittals/downloads/R314CP.pdf* on the CMS website.

The official instruction issued to your carrier/FI regarding this change may be found at *http://www.cms.hhs.gov/Transmittals/downloads/R33NCD.pdf* on the CMS website. That site contains the NCD manual revision. The changes to the *Medicare Claims Processing Manual* are at *http://www.cms.hhs.gov/Transmittals/downloads/R531CP.pdf* on the CMS website.

If you have questions regarding this issue, contact your carrier/intermediary on their toll free number, which is available at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM3811 *Revised*	Related Change Request (CR) #: 3811
Related CR Release Date: April 22, 2005	Effective Date: March 17, 2005
Related CR Transmittal #: R33NCD and R531C	Implementation Date: July 5, 2005

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Nesiritide for Treatment of Heart Failure Patients

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Providers and physicians that submit claims to Medicare fiscal intermediaries (FIs) and carriers for nesiritide when provided as a treatment for chronic heart failure.

Key Points

- Effective for dates of service **on or after March 2, 2006,** the Centers for Medicare & Medicaid Services (CMS) will deny coverage of nesiritide for the treatment of chronic heart failure in Medicare beneficiaries. For billing guidelines about the noncovered use of nesiritide, please refer to the *Additional Information* section of this article.
- CMS has determined that there is insufficient evidence to conclude that the use of nesiritide for the treatment of chronic heart failure is reasonable and necessary for Medicare beneficiaries in any setting.
  This determination does not change local contractor discretion for treatment of acute(ly) decompensated heart failure consistent with the FDA labeled indication in Medicare beneficiaries who may have underlying chronic heart failure. Nor does it affect local contractor discretion for other off-label uses of nesiritide in Medicare beneficiaries who may have underlying chronic heart failure.
- For claims submitted to FIs, the requirement to deny nesiritide for chronic heart failure will only affect type of bill (TOBs) 13x and 85x. TOBs 11x and 12x will be rejected. CMS recommends that FIs create medical policy parameters to deny outpatient claims for nesiritide for chronic heart failure in the absence of acutely decompensated heart failure.
  CMS recommends that FIs reject inpatient claims where the primary diagnosis is chronic heart failure in the absence of acutely decompensated heart failure (TOBs 11x and 12x) when billed with nesiritide for chronic heart failure.
- For inpatient claims where the beneficiary is admitted with a primary diagnosis other than heart failure and nesiritide is administered under a DRG (diagnosis related group) payment, the administration of nesiritide should not be the sole basis for denial of the entire inpatient claim.
- The provider will be held liable unless occurrence code 32 is present on the claim or modifier GA is present on the line on an outpatient bill.
- All other indications for the use of nesiritide not otherwise indicated as noncovered (other off-label uses or use consistent with the current Food and Drug Administration (FDA) indication for intravenous treatment of patients with acutely decompensated congestive heart failure (CHF) who have dyspnea at rest or with minimal activity) are left to local contractor (carrier or FI) discretion.
- This addition to Chapter 1, Section 200.1, of the *Medicare National Coverage Determinations Manual* (Publication 100-03) is a national coverage determination (NCD) made under section 1862(a)(1) of the Social Security Act (the Act).
- NCDs are binding on all carriers, FIs, quality improvement organizations, health maintenance organizations, competitive medical plans, health care prepayment plans, the Medicare Appeals Council, and administrative law judges (ALJs) (see 42 CFR 405.1064, effective May 1, 2005).
- An NCD that expands coverage is also binding on a Medicare advantage organization. In addition, an ALJ may not review an NCD. (See section 1869(f)(1)(A)(i) of the Act.)

Background

Nesiritide is FDA-approved for the short-term intravenous treatment of patients with acutely decompensated CHF who have dyspnea (shortness of breath) at rest or with minimal activity.

Recent published studies of nesiritide have highlighted safety concerns, specifically increased mortality and decreased renal function in patients treated with nsiritide.

In addition, an independent advisory panel of cardiac experts sponsored by Scios, manufacturer of Natrecor® (nesiritide), recommends that nesiritide be restricted to the treatment of acute decompensated heart failure in the inpatient hospital setting.

Additional Information

Claims submitted with Healthcare Common Procedure Coding System (HCPCS) code J2325 (Injection, nesiritide, 0.1 mg) with International Classification of Diseases (ICD-9) codes of:

428.0, 428.1, 428.20, 428.22, 428.30, 428.32, 428.40, 428.42, or 428.9; **and not accompanied by:**
428.21, 428.23, 428.31, 428.33, 428.41, or 428.43, **will be denied**.

Denied claims will be returned with the following claims adjustment codes:

- Reason code: These are noncovered services because the payer does not deem this a 'medical necessity'.
- Remark code M76: Missing/incomplete/invalid diagnosis or condition.

Contractors must apply the following Medicare summary notice messages:

- **15.20** – The following policy [NCD 200.1] was used when we made this decision.
- **15.4**: – The information provided does not support the need for this service or item.

Contractors will not search for, but may adjust, claims brought to their attention with dates of service March 2, 2006, through implementation.

Relevant Links

CR 4312 is the official instruction issued to your FI or carrier, regarding changes mentioned in this article, MM4312. There are two transmittals related to CR 4312.

One is transmittal number R51NCD, which relates to the NCD and it may be found on the CMS website at *http://www.cms.hhs.gov/Transmittals/downloads/R51NCD.pdf*.

The second transmittal, R218OTN, relates to Medicare claims processing instructions, and it may be found on the CMS website at *http://www.cms.hhs.gov/Transmittals/downloads/R218OTN.pdf*.

Please refer to your local FI or carrier if you have questions about this issue. To find the toll free phone number, go to CMS website at *http://www.cms.hhs.gov/apps/contacts/*.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4312
Related Change Request (CR) Number: 4312
Related CR Release Date: April 7, 2006
Related CR Transmittal Number: R218OTN and R51NCD
Effective Date: March 2, 2006
Implementation Date: May 22, 2006

External Counterpulsation Therapy

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Providers, physicians, and suppliers who bill Medicare contractors (fiscal intermediaries (FIs) and carriers) for external counterpulsation (ECP) therapy services

Key Points

- The Centers for Medicare & Medicaid Services (CMS) initiated a reconsideration of the National Coverage Determination (NCD) for ECP therapy in response to a request to reconsider that policy and expand coverage to certain additional cardiac conditions.
- Effective March 20, 2006, CMS decided to continue current coverage for ECP therapy, and not to expand coverage to additional cardiac indications.
- The CMS determined that the evidence is **not** adequate to conclude that ECP therapy is reasonable and necessary for (1) Canadian Cardiovascular Society Classification (CCSC) II angina, (2) heart failure (New York Heart Association (NYHA) Class II/III stable heart failure symptoms with an ejection fraction of = 35%, NYHA Class II/III stable heart failure symptoms with an ejection fraction of = 40%, NYHA Class IV heart failure, and acute heart failure), (3) cardiogenic shock, or (4) acute myocardial infarction.
- Continuing with current policy, effective for services performed on or after July 1, 1999, ECP therapy is considered reasonable and necessary relative to cardiac conditions **only when** the conditions for coverage identified in Publication 100-3, Section 20.20 of the *Medicare National Coverage Determinations Manual* (NCD Manual) are met.
- All other cardiac conditions that are not otherwise specified as nationally covered for the use of ECP remains nationally noncovered.

Background

Prior to July 1999, ECP therapy was non-covered for all indications. The coverage policy was amended, effective July 1, 1999, to allow coverage for ECP therapy under certain circumstances. Coverage for ECP was provided only for patients who were diagnosed with disabling angina (Class III or Class IV, CCSC or equivalent classification) and who, in the opinion of a cardiologist or cardiothoracic surgeon, are not readily amenable to surgical intervention.

Under this policy decision, the therapy was identified as Enhanced External Counterpulsation. Subsequent reconsiderations of the NCD in February 2000 and October 2001:

- Changed the description of the service back to ECP;
- Removed the requirement limiting coverage to specific ECP systems; and
- Clarified that the policy only pertains to ECP devices intended for the treatment of cardiac conditions.

Additional Information

Publication 100-04, *The Medicare Claims Processing Manual*, Chapter 32, Section 130, is updated to manualize current billing and payment requirements for both FIs and carriers. The revised section is attached to CR 4350, which is the official instruction issued to your FI or carrier regarding changes mentioned in this article, MM4350. There are two transmittals related to CR 4350. The first is the transmittal conveying the NCD, which is available at *http://www.cms.hhs.gov/Transmittals/downloads/R50NCD.pdf*, and the second, which revises the *Medicare Claims Processing Manual*, is at *http://www.cms.hhs.gov/Transmittals/downloads/R898CP.pdf* on the CMS website.

Please refer to your local FI or carrier if you have questions about this issue. To find their toll-free phone number, go to *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4350
Related Change Request (CR) #: 4350
Related CR Release Date: March 31, 2006
Effective Date: March 20, 2006
Related CR Transmittal #: R50NCD and R898CP
Implementation Date: April 3, 2006

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Microvolt T-wave Alternans Diagnostic Testing

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, suppliers, and providers billing Medicare carriers and/or fiscal intermediaries (FIs) for Microvolt T-wave Alternans (MTWA) diagnostic testing services

Provider Action Needed

This article is based on Change Request (CR) 4351, which announces that effective for dates of service on or after March 21, 2006, MTWA diagnostic testing is covered for the evaluation of patients at risk of sudden cardiac death (SCD), only when the spectral analysis method is used.

Background

MTWA testing is a non-invasive diagnostic test that detects minute electrical activity in a portion of the electrocardiogram (EKG) known as the T-wave. The test is performed by placing highly sensitive electrodes on a patient's chest prior to a period of controlled exercise.

These electrodes detect very small beat-to-beat voltage fluctuations (on the order of one-millionth of volt) in the EKG T-wave. Spectral analysis (a sensitive mathematical method of measuring and comparing time and the EKG signals) is then used to calculate these minute voltage changes. Computer software then analyzes these microvolt changes and produces a report to be interpreted by a physician.

Within patient groups that may be considered candidates for Implantable Cardioverter Defibrillator (ICD) therapy, published literature indicates that a negative MTWA test may be useful in identifying low-risk patients who are unlikely to benefit from, and who may experience worse outcomes from, ICD placement.

Effective for services performed on or after March 21, 2006, the following Current Procedural Terminology (CPT) code will be recognized as nationally payable for MTWA diagnostic testing.

CPT Code	Descriptor
93025	MTWA for assessment of ventricular arrhythmias

This is a national coverage determination (NCD) made under section 1862(a)(1) of the Social Security Act (the Act). NCDs are binding on all carriers, FIs, quality improvement organizations, health maintenance organizations, competitive medical plans, health care prepayment plans, the Medicare Appeals Council, and administrative law judges (ALJs) (see 42 CFR section 405.1064, effective May 1, 2005).

An NCD that expands coverage is also binding on a Medicare Advantage Organization. In addition, an ALJ may not review an NCD. (See section 1869(f)(1)(A)(i) of the Act.)

Notes: MTWA diagnostic testing is non-covered for the evaluation of patients at risk for SCD if measurement is not performed employing the spectral analysis method.

Prior to March 21, 2006, MTWA diagnostic testing was covered at local carrier/FI discretion. Carrier/FI discretion is no longer applicable.

Implementation

The implementation date for the instruction is April 3, 2006.

Additional Information

For complete details, please see the official instruction (CR 4351) issued to your carrier/FI regarding this change. There are two parts to CR 4351, transmittal R894CP, which includes the Medicare claims processing instructions at *http://www.cms.hhs.gov/Transmittals/downloads/R894CP.pdf* and transmittal R49NCD, which includes the National Coverage Determination Manual revision at *http://www.cms.hhs.gov/Transmittals/downloads/R49NCD.pdf* on the CMS website.

If you have questions, please contact your carrier/FI at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4351
Related Change Request (CR) #: 4351
Related CR Release Date: March 24, 2006
Effective Date: March 21, 2006
Related CR Transmittal #: R894CP and R49NCD
Implementation Date: April 3, 2006

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Cardiac Rehabilitation Programs

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

All providers who bill Medicare for cardiac rehabilitation services

Provider Action Needed

STOP – Impact to You

Effective on and after March 22, 2006, Medicare has expanded coverage for cardiac rehabilitation programs to include three new indications, and has extended the time frame for performing the services to include up to 36 sessions.

CAUTION – What You Need to Know

CR 4401 updates the *National Coverage Determination (NCD) Manual*, Publication 100-03, Section 20.10, Cardiac Rehabilitation Programs (March 22, 2006), to include three newly covered indications: 1) heart valve repair/replacement; 2) percutaneous transluminal coronary angioplasty (PTCA) or coronary stenting; and 3) heart or heart-lung transplant. It also extends the program's possible duration to a total of 36 sessions (generally, two to three sessions per week for 12 to 18 weeks) and lists the services required to provide a comprehensive program. CR4401 also updates the *Medicare Claims Processing Manual*, Publication 100-04, Chapter 32, Section 140 to include billing requirements and language regarding physician supervision.

GO – What You Need to Do

Make sure that your billing staffs are aware of these coverage changes in the cardiac rehabilitation program.

Background

Phase II cardiac rehabilitation, as described by the U.S. Public Health Service, is a comprehensive, long-term program including medical evaluation, prescribed exercise, cardiac risk factor modification, education, and counseling. Phase II refers to outpatient, medically supervised programs that are typically initiated 1-3 weeks after hospital discharge and provide appropriate electrocardiographic monitoring.

CR 4401 updates *National Coverage Determinations (NCD) Manual* (100-03), Section 20.10 (effective for cardiac rehabilitation services provided on or after March 22, 2006) to:

- Expand the clinical indications for coverage
- Extend the program's possible duration.
- Simplify the language regarding physician supervision
- List the services required to provide a comprehensive program
- Update the relevant billing and claims related instructions found in the *Medicare Claims Processing Manual* (Publication 100.04).

CMS has historically covered cardiac rehabilitation services for patients who have: (1) a documented diagnosis of acute myocardial infarction (MI) within the preceding 12 months; (2) coronary artery bypass surgery; and /or (3) stable angina pectoris. The updated NCD now provides coverage for these three indications and adds three additional ones.

Expanded Coverage

Effective for services performed on or after March 22, 2006, Medicare covers cardiac rehabilitation exercise programs for patients who meet the following criteria:

- Have a documented diagnosis of acute myocardial infarction within the preceding 12 months; or
- Have had coronory bypass surgery; or
- Have stable angina pectoris; or
- Have had heart valve repair/replacement; or
- Have had percutaneous transluminal coronary angioplasty (PTCA) or coronary stenting; or
- Have had a heart or heart lung transplant.

Further, the updated policy also now allows up to 18 weeks for a beneficiary to receive their maximum of 36 cardiac rehabilitation services (Patients generally receive two to three sessions per week for 12 to 18 weeks).

Please note that additional services may be covered at the discretion of the local Medicare contractor, but may not exceed 72 sessions within a 36-week period.

Clarification of Physician and Facility Requirements

The updated policy also clarifies language regarding physician supervision and facility requirements and the physician's physical location during the rehabilitation services. Specifically the NCD requires that:

- The program must be staffed by personnel necessary to conduct the program safely and effectively, who are trained in both basic and advanced life support techniques and in exercise therapy for coronary disease.
- The facility must have available for immediate use the necessary cardiopulmonary, emergency, diagnostic, and therapeutic life-saving equipment accepted by the medical community as medically necessary, e.g., oxygen, cardiopulmonary resuscitation equipment, or defibrillator.

The *Medicare Claims Processing Manual* instructs that:

- Cardiac rehabilitation programs shall be performed incident to physician's services in outpatient hospitals, or outpatient settings such as clinics or offices. Follow the policies for services incident to the services of a physician as they apply in each setting. For example, see Pub. 100-02, chapter 6, section 2.4.1, and Pub. 100-02, chapter 15, section 60.1.

Coding Requirements

This CR also changes the *Medicare Claims Processing Manual*, Publication 100-04, Chapter 32, Section 140, to update the relevant billing and claims related instructions, and points out the following applicable *CPT* codes:

93797 Physician services for outpatient cardiac rehabilitation; without continuous ECG monitoring (per session)
93798 Physician services for outpatient cardiac rehabilitation; with continuous ECG monitoring (per session)

You should note that your carriers and FIs will apply current payment methodologies, rates, and payments policies for cardiac rehabilitation services when these services are performed according to the new policy stated in this CR.

However, they will not search and adjust claims that have already been processed unless brought to their attention.

Additional Information

The revision of Section 20.10 of the *Medicare National Coverage Determinations Manual* (Publication 100-03) is a national coverage determination (NCD) made under section 1862(a)(1) of the Social Security Act. Remember that:

- NCDs are binding on all carriers, fiscal intermediaries, quality improvement organizations, health maintenance organizations, competitive medical plans, health care prepayment plans, the Medicare Appeals Council, and administrative law judges (see 42 CFR 405.1064, effective May 1, 2005).
- An NCD that expands coverage is also binding on a Medicare advantage organization.
- In addition, an administrative law judge may not review an NCD. (See 1869(f)(1)(A)(i) of the Social Security Act.

You may view CR 4401, Transmittal 52, the revised *Medicare National Coverage Determinations Manual*, Chapter 1 – Coverage Determinations, Part 1, Section 20.10 (Cardiac Rehabilitation Programs – effective March 22, 2006), on the CMS website at *http://www.cms.hhs.gov/Transmittals/downloads/R52NCD.pdf*.

You may view CR 4401, Transmittal 909, the revised *Medicare Claims Processing Manual*, Chapter 32 (Billing Requirements for Special Services), Sections 140 (Cardiac Rehabilitation Programs) and 140.1 (Coding Requirements), on the CMS website at *http://www.cms.hhs.gov/Transmittals/downloads/R909CP.pdf*.

If you have any questions, please contact your carrier at their toll-free number, which may be found at *http://www.cms.hhs.gov/MLNProducts/downloads/CallCenterTollNumDirectory.pdf*.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4401	Related Change Request (CR) Number: 4401
Related CR Release Date: April 21, 2006	Related CR Transmittal Number: R909CP and R52NCD
Effective Date: March 22, 2006	Implementation Date: June 21, 2006

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DIAGNOSTIC SERVICES

Mammography Facility Certification File—Updated Procedures and Content

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Providers (facilities certified by the Food and Drug Administration [FDA[), who submit screening and diagnostic mammography claims to Medicare fiscal intermediaries (FIs) and to carriers

Key Points

- This article is related to CR 4303. It provides guidelines for carriers/intermediaries to download the most recent Mammography Quality Standards Act (MQSA) file **on a weekly basis** and use it to adjudicate claims.
- Currently, the FDA file does not contain information on terminated facilities. The Centers for Medicare & Medicaid Services (CMS) will be populating a new file, however, with terminated facilities to enable carriers/intermediaries to pay for services prior to the date of termination and to deny services rendered after the date of termination.

Background

The Mammography Quality Standards Act (MQSA) ensures that all facilities that provide mammography services meet national quality standards.

The FDA, Center for Devices and Radiological Health, is responsible for collecting certificate fees and surveying mammography facilities (screening and diagnostic).

FDA provides CMS with a file containing a list of all facilities that have been issued certificates to perform mammography services. CMS then provides the list to Medicare carriers and FIs, which also contains information about terminated facilities.

Additional Information

Section 104 of the Benefits Improvement and Protection Act (BIPA) of 2000, "Modernization of Screening Mammography Benefit," provided new payment methodologies for both diagnostic and screening mammograms that utilize digital technology.

For Medicare to determine whether the mammography facility is certified to perform digital mammography (due a higher payment rate), the FDA sends an updated file via the CMS Mainframe Telecommunications System (CMSTS) on a weekly basis.

Effective July 1, 2006, CMS will be populating a new Mammography Quality Standards Act (MQSA) file with terminated FDA-certified facilities (designated with a "T" value). This will enable carriers/intermediaries to pay for screening and diagnostic mammography services for terminated facilities prior to the date of termination and to deny services furnished after the date of termination. By doing so, it will enable the payment of claims that come into Medicare from a terminated facility if the date of service occurred before the facility was terminated.

Relevant Links

CR 4303 is the official instruction issued to your FI or carrier, regarding this change. CR 4303 may be found by going to *http://www.cms.hhs.gov/Transmittals/downloads/R828CP.pdf* on the CMS website.

Please refer to your local FI or carrier if you have questions about this issue. To find their toll free phone number, go to *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4303
Related CR Release Date: February 2, 2006
Related CR Transmittal #: R828CP
Related Change Request (CR) #: 4303
Effective Date: July 1, 2006
Implementation Date: July 3, 2006

DURABLE MEDICAL EQUIPMENT

Change in the Long Descriptor for HCPCS Code Q4080

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, suppliers, and providers billing Medicare carriers, including durable medical equipment regional carriers (DMERCs) and/or fiscal intermediaries (FIs), including regional home health intermediaries (RHHIs), for services related to ILOPROST inhalation treatment of Medicare beneficiaries.

Provider Action Needed

This article is based on Change Request (CR) 4324, which provides information on the revised code dosage descriptor for Q4080. This is a non-systems change CR.

Background

The Centers for Medicare & Medicaid Services (CMS) established HCPCS code Q4080 that was effective July 1, 2005, with a code descriptor that read: **"**ILOPROST, INHALATION SOLUTION, ADMINISTERED THROUGH DME**, 20 MICROGRAMS."**

Effective January 1, 2006, the long code descriptor for HCPCS code Q4080 will read: **"**ILOPROST, INHALATION SOLUTION, ADMINISTERED THROUGH DME**, UP TO 20 MCG"**

The short descriptor for HCPCS code Q4080 will continue to read: "Iloprost inhalation solution."

CR 4324 provides clarification on the change in the long descriptor for HCPCS code Q4080 effective January 1, 2006.

Implementation

The implementation date for the instruction is March 13, 2006.

Additional Information

For complete details, please see the official instruction issued to your carrier/DMERC/intermediary/RHHI regarding this change. That instruction may be viewed at *http://www.cms.hhs.gov/Transmittals/downloads/R209OTN.pdf* on the CMS website.

If you have any questions, please contact your carrier/DMERC/intermediary/RHHI at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

Medlearn Matters Number: MM4324
Related Change Request (CR) #: 4324
Related CR Release Date: February 10, 2006
Effective Date: January 1, 2006
Related CR Transmittal #: R209OTN
Implementation Date: March 13, 2006

This article was prepared as a service to the public and is not intended to grant rights or impose obligations. This article may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations and other interpretive materials for a full and accurate statement of their contents.

April Quarterly Update for 2006 Durable Medical Equipment, Prosthetics, Orthotics, and Supplies Fee Schedule

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, suppliers, and providers billing Medicare carriers, including durable medical equipment regional carriers (DMERCs) and/or fiscal intermediaries (FIs), including regional home health intermediaries (RHHIs), for services paid under the DMEPOS Fee Schedule.

Provider Action Needed

This article is based on Change Request (CR) 4335 and provides specific information regarding the quarterly update for the April 2006 DMEPOS Fee Schedule.

Background

The DMEPOS fee schedules are updated on a quarterly basis in order to:

- Implement fee schedule amounts for new codes; and
- Revise any fee schedule amounts for existing codes that were calculated in error.

Payment on a fee schedule basis is required for:

- Durable Medical Equipment (DME), prosthetic devices, orthotics, prosthetics, and surgical dressings by the Social Security Act (Sections 1834(a)(h)(i)); and
- Parenteral and Enteral Nutrition (PEN), by regulations contained in the Code of Federal Regulations (42 CFR 414.102).

Changes made in this update include the following:

- The fee schedule amounts for HCPCS code **K0730**, *Controlled dose inhalation drug delivery system,* were added to the fee schedule file on April 1, 2006, and are effective for claims with dates of service on or after April 1, 2005. If processed claims for code K0730 with dates of service on or after April 1, 2005, are resubmitted as adjustments after April 1, 2006, carriers and DMERCs will adjust the claim.
- The fee schedule amounts for HCPCS code **E1010**, *Wheelchair accessory, addition to power seating system, power leg elevation system, including leg rest,* were inadvertently dropped from the January fee schedule file and are being added back to the file as part of the April 2006 update.
- The payment categories for codes **E0471 and E0472** are being revised to move Respiratory Assist Devices from the DME category for frequently serviced items to the DME payment category for capped rental items, effective on April 1, 2006.

Implementation

The implementation date for this instruction is April 3, 2006.

Additional Information

The official instructions issued to your intermediary, carrier, or DMERC regarding this change can be found at *http://www.cms.hhs.gov/Transmittals/downloads/R880CP.pdf* on the CMS website.

If you have questions, please contact your Medicare intermediary, carrier, or DMERC at their toll-free number which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4335
Related Change Request (CR) #: 4335
Related CR Release Date: March 3, 2006
Effective Date: January 1, 2006
Related CR Transmittal #: R880CP
Implementation Date: April 3, 2006

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Payment for Power Mobility Device Claims

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, providers, and non-physician practitioners billing Medicare carriers, durable medical equipment regional carriers (DMERCs), regional home health intermediaries (RHHIs), and/or fiscal intermediaries (FIs) for power mobility devices (PMD) and services related to prescribing PMDs

Important Points to Remember

Options for Submitting G0372 and Evaluation and Management (E/M) Codes

Providers billing a Medicare carrier have the following options for submitting the G0372 code and the E/M code during January 1, 2006, through March 31, 2006:

- Submit the G0372 code and E/M now on the same claim. Payment for these claims will be held through March 31, 2006.
- Hold all claims containing the G0372 code until after March 31, 2006.
- Submit the E/M service now and bill the G0372 code after March 31, 2006. The E/M service will be paid now. Note that this is not intended to require that Medicare fiscal intermediaries or carriers split claims submitted with both the E/M and G0372 code. Rather, the physician/provider may choose to submit two separate claims for the individual services.

Providers submitting claims on or after April 1, 2006, must bill the E/M and the G0372 code on the same claim.

Critical Access Hospitals billing the FI under Method II have the following options from January 1, 2006, through July 2, 2006, for submitting the G0372 code and the E/M code:

- Submit the G0372 and E/M now on the same claim. Payment for these claims will be held by the FI through July 2, 2006.
- Hold all claims containing the G0372 code until after July 2, 2006.
- Submit the E/M service now and bill the G0372 code after July 2, 2006. The E/M service will be paid now. Note that this is not intended to require the FI or carrier to split claims submitted with both the E/M and G0372 code. Rather, the physician or treating practitioner may choose to submit two separate claims for the individual services.

Method II Critical Access Hospitals submitting claims on or after July 2, 2006, must bill the E/M and the G0372 code on the same claim.

Background

The Centers for Medicare & Medicaid Services (CMS) published an interim final rule on PMDs to conform its regulations to section 302(a)(2)(E)(iv) of the Medicare Modernization Act (MMA), which is codified at section 1834(a)(1)(E)(iv) of the Social Security Act (SSA). The effective date of the rule was October 25, 2005.

For PMDs, the MMA mandated that:

- A face-to-face examination of the individual be conducted by a physician, a physician assistant, a nurse practitioner, or a clinical nurse specialist; and
- That payment may not be made for a motorized or power wheelchair unless the physician or treating practitioner has written a prescription for the item.

By defining the practitioners allowed to conduct the face-to-face examination, it also effectively removed the current requirement that a beneficiary must be seen by a specialist in physical medicine, orthopedic surgery, neurology, or rheumatology in order to get a power-operated vehicle (POV).

Submission of Medical Record and Prescription

Apart from the MMA requirements, the other key change made by this regulation is a requirement that the physician or treating practitioner must submit pertinent parts of the medical record (in lieu of the certificate of medical necessity [CMN]), along with the prescription, to the durable medical equipment (DME) supplier within 30 days of the face-to-face examination.

A separate add-on payment (an add-on payment to the office visit billed with the code of G0372) was established by the rule to recognize the additional physician work and resources required for submitting pertinent parts of the medical record.

Payment for the history and physical examination is made through the appropriate E/M code along with the add-on payment (G0372), which goes to the local Medicare FI or carrier. The PMD claim will go to the local durable medical equipment regional carrier (DMERC).

Appropriations Act

Title II, Section 222, of the Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act, 2006 (H.R. 3010) (the Appropriations Act) was signed into law on December 30, 2005. It states, in part:

SEC. 222. None of the funds made available under this Act may be used to implement or enforce the interim final rule published in the Federal Register by the Centers for Medicare & Medicaid Services on August 26, 2005, (70 Fed. Reg. 50940) prior to April 1, 2006.

Although this section of the Appropriations Act does not allow federal funds to implement or enforce the rule, CMS believes that this section does not affect the validity of the rule. Therefore, CMS is instructing DMERCs and/or DME PSCs that, between January 1, 2006 to April 1, 2006, contractors will only pay PMD claims that satisfy the requirements of section 1834(a)(1)(E)(iv) of the SSA.

Based on the Appropriations Act, CMS is instructing FIs and carriers to hold claims that contain G0372. These claims must be held through March 31, 2006. Carriers will begin to release physician claims for processing on April 3, 2006.

Implementation

The implementation date for this instruction is no later than two weeks after release of CR4372 or March 24, 2006.

Additional Information

For additional information regarding PMDs you may want to review the following Medlearn Matters articles:

- MM4121: *MMA - New G Code for Power Mobility Devices (PMDs)* *http://www.cms.hhs.gov/MLNMattersArticles/downloads/MM4121.pdf*
- MM3952: *MMA - Evidence of Medical Necessity: Power Wheelchair and Power Operated Vehicle (POV)/Power Mobility Device (PMD) Claim* *http://www.cms.hhs.gov/MLNMattersArticles/downloads/MM3952.pdf*

The official instructions issued to your carrier, DMERC, FI, or RHHI regarding this change can be found at *http://www.cms.hhs.gov/Transmittals/downloads/R215OTN.pdf* on the CMS website.

If you have questions, please contact your Medicare carrier, DMERC, FI, or RHHI at their toll-free number, which may be found at: *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4372
Related Change Request (CR) #: 4372
Related CR Release Date: March 10, 2006
Effective Date: January 1, 2006
Related CR Transmittal #: R215OTN
Implementation Date: No later than March 24, 2006

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2006 Jurisdiction List

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, providers, and suppliers who submit claims to Medicare durable medical equipment regional carriers (DMERCs) and Part B local carriers.

Provider Action Needed

STOP – Impact to You

CR 4363 provides notice of the spreadsheet containing the annual updated list of Healthcare Common Procedure Coding System (HCPCS) for DMERC and Part B local carrier jurisdictions.

CAUTION – What You Need to Know

The excel spreadsheet containing these codes is available within the official instructions (CR4363) issued to your DMERC contractor and Part B carrier, which may be viewed at *http://www.cms.hhs.gov/Transmittals/downloads/R893CP.pdf*.

The list will also be available at *http://www.cms.hhs.gov/center/dme.asp* on the CMS website.

GO – What You Need to Do

The above codes are updated on an annual basis. Be sure your billing staff is aware of these changes.

Background

The HCPCS is updated annually to reflect changes in medical practice and the provision of health care. The Centers for Medicare & Medicaid Services (CMS) provides a file containing updated HCPCS codes to Medicare carriers, DMERCs, and intermediaries and to Medicaid State Agencies 60 to 90 days before the implementation of the annual update.

CMS publishes a recurring update notification annually to notify the DMERCs and Part B carriers that the list has been updated and is available on the CMS website.

Both the DMERCs and the local carriers publish this list to educate providers as to which contractor—the DMERC or local Part B carrier—to bill for codes provided on that list.

Implementation

The implementation date for this instruction is June 26, 2006.

Additional Information

The official instructions issued to your DMERC and Carrier regarding this change can be found at *http://www.cms.hhs.gov/Transmittals/downloads/R893CP.pdf* on the CMS website.

If you have questions, please contact your Medicare DMERC or carrier at their toll free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4363
Related Change Request (CR) #: 4363
Related CR Release Date: March 24, 2006
Effective Date: June 26, 2006
Related CR Transmittal #: R893CP
Implementation Date: June 26, 2006

This article was prepared as a service to the public and is not intended to grant rights or impose obligations. This article may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations and other interpretive materials for a full and accurate statement of their contents.

Sign up to our *eNews* electronic mailing list

Join our ***eNews*** mailing list and receive urgent and other critical information issued by First Coast Service Options, Inc. (FCSO), your Florida Medicare carrier. By signing up, you will receive automatic email notification when new or updated information is posted to the provider education website *http://www.floridamedicare.com*. It's very easy to do. Simply go to the website, click on the "***eNews***" link on the navigational menu and follow the prompts.

2006 Jurisdiction List

HCPCS	DESCRIPTION	JURISDICTION
A0021 - A0999	Ambulance Services	Local Carrier
A4206 - A4209	Medical, Surgical, and Self- Local Carrier if incident to a physician's Administered Injection service (not separately payable). If other Supplies	DME REGIONAL Carrier.
A4210	Needle Free Injection Device	DME REGIONAL Carrier
A4211	Medical, Surgical, and Self	Local Carrier if incident to a physician's Administered Injection service (not separately payable). If other Supplies DME REGIONAL Carrier.
A4212	Non Coring Needle or Stylet	Local Carrier with or without Catheter
A4213 - A4215	Medical , Surgical, and Self Administered Injection Supplies	Local Carrier if incident to a physician's service (not separately payable). If other DME REGIONAL Carrier.
A4216 - A4218	Saline	Local Carrier if incident to a physician's service (not separately payable). If other DME REGIONAL Carrier.
A4220	Refill Kit for Implantable Pump	Local Carrier
A4221 - A4250	Medical, Surgical, and Self Administered Injection Supplies	Local Carrier if incident to a physician's service (not separately payable). If other DME REGIONAL Carrier.
A4253 - A4259	Diabetic Supplies	DME REGIONAL Carrier
A4261	Cervical Cap for Contraceptive	Local Carrier Use
A4262 - A4263	Lacrimal Duct Implants	Local Carrier
A4265	Paraffin	Local Carrier if incident to a physician's service (not separately payable). If other DME REGIONAL Carrier.
A4266 - A4269	Contraceptives	Local Carrier
A4270	Endoscope Sheath	Local Carrier
A4280	Accessory for Breast Prosthesis	DME REGIONAL Carrier
A4281 - A4286	Accessory for Breast Pump	DME REGIONAL Carrier
A4290	Sacral Nerve Stimulation Test Lead	Local Carrier
A4300 - A4301	Implantable Catheter	Local Carrier
A4305 - A4306	Disposable Drug Delivery System	Local Carrier if incident to a physician's service (not separately payable). If other DME REGIONAL Carrier.
A4310 - A4359	Incontinence Supplies/ Urinary Supplies	If provided in the physician's office for a temporary condition, the item is incident to the physician's service & billed to the Local Carrier. If provided in the physician's office or other place of service for a permanent condition, the item is a prosthetic device billed to the DME REGIONAL Carrier.
A4361 - A4434	Ostomy Supplies	If provided in the physician's office for a temporary condition, the item is incident to the physician's service & billed to the Local Carrier. If provided in the physician's office or other place of service for a permanent condition, the item is a prosthetic device & billed to the DME REGIONAL Carrier.

2006 Jurisdiction List

HCPCS	Description	Jurisdiction
A4450 - A4455	Tape;Adhesive Remover	Local Carrier if incident to a physician's service (not separately payable). If other DME REGIONAL Carrier.
A4458	Enema Bag	DME REGIONAL Carrier
A4462	Abdominal Dressing	Local Carrier if incident to a physician's service (not separately payable). If other DME REGIONAL Carrier.
A4465	Non-elastic Binder for Extremity	DME REGIONAL Carrier
A4470	Gravlee Jet Washer	Local Carrier
A4480	Vabra Aspirator	Local Carrier
A4481	Tracheostomy Supply	Local Carrier if incident to a physician's service (not separately payable). If other DME REGIONAL Carrier.
A4483	Moisture Exchanger	DME REGIONAL Carrier
A4490 - A4510	Surgical Stockings	DME REGIONAL Carrier
A4520	Diapers	DME REGIONAL Carrier
A4550	Surgical Trays	Local Carrier
A4554	Disposable Underpads	DME REGIONAL Carrier
A4556 - A4558	Electrodes; Lead Wires; Conductive Paste	Local Carrier if incident to a physician's service (not separately payable). If other DME REGIONAL Carrier.
A4561 - A4562	Pessary	Local Carrier
A4565	Sling	Local Carrier
A4570	Splint	Local Carrier
A4575	Topical Hyperbaric Oxygen Chamber, Disposable	DME REGIONAL Carrier
A4580 - A4590	Casting Supplies & Material	Local Carrier
A4595	TENS Supplies	Local Carrier if incident to a physician's service (not separately payable). If other DME REGIONAL Carrier.
A4604	Tubing for Positive Airway Pressure Device	DME REGIONAL Carrier
A4605	Tracheal Suction Catheter	DME REGIONAL Carrier
A4606	Oxygen Probe for Oximeter	DME REGIONAL Carrier
A4608	Transtracheal Oxygen Catheter	DME REGIONAL Carrier
A4611 - A4613	Oxygen Equipment Batteries and Supplies	DME REGIONAL Carrier
A4614	Peak Flow Rate Meter	Local Carrier if incident to a physician's service (not separately payable). If other DME Regional Carrier.
A4615 - A4629	Oxygen & Tracheostomy Supplies	Local Carrier if incident to a physician's service (not separately payable). If other DME REGIONAL Carrier.
A4630 - A4640	DME Supplies	DME REGIONAL Carrier
A4641 - A4642	Imaging Agent; Contrast Material	Local Carrier
A4649	Miscellaneous Surgical Supplies	Local Carrier if incident to a physician's service (not separately payable) or if supply for implanted prosthetic device or implanted DME. If other DME REGIONAL Carrier.
A4651 - A4932	Supplies for ESRD	DME REGIONAL Carrier

2006 Jurisdiction List

HCPCS	DESCRIPTION	JURISDICTION
A5051 - A5093	Additional Ostomy Supplies	If provided in the physician's office for a temporary condition, the item is incident to the physician's service & billed to the Local Carrier. If provided in the physician's office or other place of service for a permanent condition, the item is a prosthetic device & billed to the DME REGIONAL Carrier.
A5102 - A5200	Additional Incontinence and Ostomy Supplies	If provided in the physician's office for a temporary condition, the item is incident to the physician's service & billed to the Local Carrier. If provided in the physician's office or other place of service for a permanent condition, the item is a prosthetic device & billed to the DME REGIONAL Carrier.
A5500 - A5513	Therapeutic Shoes	DME REGIONAL Carrier
A6000	Non-Contact Wound Warming	DME REGIONAL Carrier Cover
A6010-A6024	Surgical Dressing	Local Carrier if incident to a physician's service (not separately payable) or if supply for implanted prosthetic device or implanted DME. If other DME REGIONAL Carrier.
A6025	Silicone Gel Sheet	Local Carrier if incident to a physician's service (not separately payable) or if supply for implanted prosthetic device or implanted DME. If other DME REGIONAL Carrier.
A6154 - A6411	Surgical Dressing	Local Carrier if incident to a physician's service (not separately payable) or if supply for implanted prosthetic device or implanted DME. If other DME REGIONAL Carrier.
A6412	Eye Patch	Local Carrier if incident to a physician's service (not separately payable) or if supply for implanted prosthetic device or implanted DME. If other DME REGIONAL Carrier.
A6441 - A6512	Surgical Dressings	Local Carrier if incident to a physician's service (not separately payable) or if supply for implanted prosthetic device or implanted DME. If other DME REGIONAL Carrier.
A6513	Compression Burn Mask	DME REGIONAL Carrier
A6530 - A6549	Compression Gradient Stockings	DME REGIONA Carrier
A6550	Supplies for Negative Pressure Wound Therapy Electrical Pump	DME REGIONAL Carrier
A7000 - A7039	Accessories for Nebulizers, Aspirators, and Ventilators	DME REGIONAL Carrier
A7040 - A7041	Chest Drainage Supplies	Local Carrier
A7042 - A7043	Pleural Catheter	Local Carrier
A7044 - A7046	Respiratory Accessories	DME REGIONAL Carrier
A7501-A7527	Tracheostomy Supplies	DME REGIONAL Carrier
A9150	Non-Prescription Drugs	Local Carrier

2006 Jurisdiction List

HCPCS	DESCRIPTION	JURISDICTION
A5051 - A5093	Additional Ostomy Supplies	If provided in the physician's office for a temporary condition, the item is incident to the physician's service & billed to the Local Carrier. If provided in the physician's office or other place of service for a permanent condition, the item is a prosthetic device & billed to the DME REGIONAL Carrier.
A5102 - A5200	Additional Incontinence and Ostomy Supplies	If provided in the physician's office for a temporary condition, the item is incident to the physician's service & billed to the Local Carrier. If provided in the physician's office or other place of service for a permanent condition, the item is a prosthetic device & billed to the DME REGIONAL Carrier.
A5500 - A5513	Therapeutic Shoes	DME REGIONAL Carrier
A6000	Non-Contact Wound Warming	DME REGIONAL Carrier Cover
A6010-A6024	Surgical Dressing	Local Carrier if incident to a physician's service (not separately payable) or if supply for implanted prosthetic device or implanted DME. If other DME REGIONAL Carrier.
A6025	Silicone Gel Sheet	Local Carrier if incident to a physician's service (not separately payable) or if supply for implanted prosthetic device or implanted DME. If other DME REGIONAL Carrier.
A6154 - A6411	Surgical Dressing	Local Carrier if incident to a physician's service (not separately payable) or if supply for implanted prosthetic device or implanted DME. If other DME REGIONAL Carrier.
A6412	Eye Patch	Local Carrier if incident to a physician's service (not separately payable) or if supply for implanted prosthetic device or implanted DME. If other DME REGIONAL Carrier.
A6441 - A6512	Surgical Dressings	Local Carrier if incident to a physician's service (not separately payable) or if supply for implanted prosthetic device or implanted DME. If other DME REGIONAL Carrier.
A6513	Compression Burn Mask	DME REGIONAL Carrier
A6530 - A6549	Compression Gradient Stockings	DME REGIONA Carrier
A6550	Supplies for Negative Pressure Wound Therapy Electrical Pump	DME REGIONAL Carrier
A7000 - A7039	Accessories for Nebulizers, Aspirators, and Ventilators	DME REGIONAL Carrier
A7040 - A7041	Chest Drainage Supplies	Local Carrier
A7042 - A7043	Pleural Catheter	Local Carrier
A7044 - A7046	Respiratory Accessories	DME REGIONAL Carrier
A7501-A7527	Tracheostomy Supplies	DME REGIONAL Carrier
A9150	Non-Prescription Drugs	Local Carrier

2006 Jurisdiction List

HCPCS	DESCRIPTION	JURISDICTION
A9180	Lice Infestation Treatment	Local Carrier
A9270	Noncovered Items or Services	DME REGIONAL Carrier
A9275	Home Glucose Disposable Monitor	DME REGIONAL Carrier
A9280	Alarm Device	DME REGIONAL Carrier
A9281	Reaching/Grabbing Device	DME REGIONAL Carrier
A9282	Wig	DME REGIONAL Carrier
A9300	Exercise Equipment	DME REGIONAL Carrier
A9500 - A9700	Supplies for Radiology Procedures	Local Carrier
A9900	Miscellaneous DME Supply or Accessory	Local Carrier if used with implanted DME. If other, DME REGIONAL Carrier.
A9901	Delivery	DME REGIONAL Carrier
A9999	Miscellaneous DME Supply or Accessory	Local Carrier if used with implanted DME. If other, DME REGIONAL Carrier.
B4034 - B9999	Enteral and Parenteral Therapy	DME REGIONAL Carrier
D0120 - D9999	Dental Procedures	Local Carrier
E0100 - E0105	Canes	DME REGIONAL Carrier
E0110 - E0118	Crutches	DME REGIONAL Carrier
E0130 - E0159	Walkers	DME REGIONAL Carrier
E0160 - E0175	Commodes	DME REGIONAL Carrier
E0180 - E0199	Decubitus Care Equipment	DME REGIONAL Carrier
E0200 - E0239	Heat/Cold Applications	DME REGIONAL Carrier
E0240 - E0248	Bath and Toliet Aids	DME REGIONAL Carrier
E0249	Pad for Heating Unit	DME REGIONAL Carrier
E0250 - E0304	Hospital Beds	DME REGIONAL Carrier
E0305 - E0326	Hospital Bed Accessories	DME REGIONAL Carrier
E0350 - E0352	Electronic Bowel Irrigation System	DME REGIONAL Carrier
E0370	Heel Pad	DME REGIONAL Carrier
E0371 - E0373	Decubitus Care Equipment	DME REGIONAL Carrier
E0424 - E0484	Oxygen and Related Respiratory Equipment	DME REGIONAL Carrier
E0485 - E0486	Oral Device to Reduce Airway Collapsibility	DME REGIONAL Carrier
E0500	IPPB Machine	DME REGIONAL Carrier
E0550 - E0585	Compressors/Nebulizers	DME REGIONAL Carrier
E0600	Suction Pump	DME REGIONAL Carrier
E0601	CPAP Device	DME REGIONAL Carrier
E0602 - E0604	Breast Pump	DME REGIONAL Carrier
E0605	Vaporizer	DME REGIONAL Carrier
E0606	Drainage Board	DME REGIONAL Carrier
E0607	Home Blood Glucose Monitor	DME REGIONAL Carrier
E0610 - E0615	Pacemaker Monitor	DME REGIONAL Carrier
E0616	Implantable Cardiac Event Recorder	Local Carrier
E0617	External Defibrillator	DME REGIONAL Carrier
E0618 - E0619	Apnea Monitor	DME REGIONAL Carrier
E0620	Skin Piercing Device	DME REGIONAL Carrier
E0621 - E0636	Patient Lifts	DME REGIONAL Carrier
E0637 - E0642	Standing Devices/Lifts	DME REGIONAL Carrier
E0650 - E0675	Pneumatic Compressor and Appliances	DME REGIONAL Carrier
E0691 - E0694	Ultraviolet Light Therapy Systems	DME REGIONAL Carrier

2006 Jurisdiction List

HCPCS	DESCRIPTION	JURISDICTION
E0700	Safety Equipment	DME REGIONAL Carrier
E0701	Helmet	DME REGIONAL Carrier
E0705	Transfer Board	DME REGIONAL Carrier
E0710	Restraints	DME REGIONAL Carrier
E0720 - E0745	Electrical Nerve Stimulators	DME REGIONAL Carrier
E0746	EMG Device	Local Carrier
E0747 - E0748	Osteogenic Stimulators	DME REGIONAL Carrier
E0749	Implantable Osteogenic Stimulators	Local Carrier
E0755	Reflex Stimulator	DME REGIONAL Carrier
E0760	Ultrasonic Osteogenic Stimulator	DME REGIONAL Carrier
E0761	Electromagnetic Treatment Device	DME REGIONAL Carrier
E0762	Electrical Joint Stimulation Device	DME REGIONAL Carrier
E0764	Functional Neuromuscular Stimulator	DME REGIONAL Carrier
E0765	Nerve Stimulator	DME REGIONAL Carrier
E0769	Electrical Wound Treatment Device	DME REGIONAL Carrier
E0776	IV Pole	DME REGIONAL Carrier
E0779 - E0780	External Infusion Pumps	DME REGIONAL Carrier
E0781	Ambulatory Infusion Pump	Billable to both the local carrier and the DME REGIONAL Carrier. This item may be billed to the DME REGIONAL Carrier whenever the infusion is initiated in the physician's office but the patient does not return during the same business day.
E0782 - E0783	Infusion Pumps, Implantable	Local Carrier
E0784	Infusion Pumps, Insulin	DME REGIONAL Carrier
E0785 - E0786	Implantable Infusion Pump Catheter	Local Carrier
E0791	Parenteral Infusion Pump	DME REGIONAL Carrier
E0830	Ambulatory Traction Device	DME REGIONAL Carrier
E0840 - E0900	Traction Equipment	DME REGIONAL Carrier
E0910 - E0930	Trapeze/Fracture Frame	DME REGIONAL Carrier
E0935	Passive Motion Exercise Device	DME REGIONAL Carrier
E0940	Trapeze Equipment	DME REGIONAL Carrier
E0941	Traction Equipment	DME REGIONAL Carrier
E0942 - E0945	Orthopedic Devices	DME REGIONAL Carrier
E0946 - E0948	Fracture Frame	DME REGIONAL Carrier
E0950 - E1298	Wheelchairs	DME REGIONAL Carrier
E1300 - E1310	Whirlpool Equipment	DME REGIONAL Carrier
E1340	Repair or Non-routine Service	Local Carrier if repair of implanted DME. If other, DME REGIONAL Carrier.
E1353 - E1392	Additional Oxygen Related Equipment	DME REGIONAL Carrier
E1399	Miscellaneous	DME Local Carrier if implanted DME. If other, DME REGIONAL Carrier.
E1405 - E1406	Additional Oxygen Equipment	DME REGIONAL Carrier
E1500 - E1699	Artificial Kidney Machines and Accessories	DME REGIONAL Carrier
E1700 - E1702	TMJ Device and Supplies	DME REGIONAL Carrier
E1800 - E1841	Dynamic Flexion Devices	DME REGIONAL Carrier

2006 Jurisdiction List

HCPCS	DESCRIPTION	JURISDICTION
E1902	Communication Board	DME REGIONAL Carrier
E2000	Gastric Suction Pump	DME REGIONAL Carrier
E2100 - E2101	Blood Glucose Monitors with Special Features	DME REGIONAL Carrier
E2120	Pulse Generator for Tympanic Treatment of Inner Ear	DME REGIONAL Carrier
E2201 - E2399	Wheelchair Accessories	DME REGIONAL Carrier
E2402	Negative Pressure Wound Therapy Pump	DME REGIONAL Carrier
E2500 - E2599	Speech Generating Device	DME REGIONAL Carrier
E2601 - E2621	Wheelchair Cushions	DME REGIONAL Carrier
E8000 - E8002	Gate Trainers	DME REGIONAL Carrier
G0008 - G9130	Misc. Professional Services	Local Carrier
J0120 - J3570	Injection	Local Carrier if incident to a physician's service or used in an implanted infusion pump. If other, DME REGIONAL Carrier.
J3590	Unclassified Biologics	Local Carrier
J7030 - J7130	Miscellaneous Drugs and Solutions	Local Carrier if incident to a physician's service or used in an implanted infusion pump. If other, DME REGIONAL Carrier.
J7188 - J7195	Antihemophilic Factor	Local Carrier
J7197	Antithrombin III	Local Carrier
J7198	Anti-inhibitor; per I.U.	Local Carrier
J7199	Other Hemophilia Clotting Factors	Local Carrier
J7300 - J7306	Intrauterine Copper Contraceptive	Local Carrier
J7308	Aminolevulinic Acid HCL	Local Carrier
J7310	Ganciclovir	Local Carrier if incident to a physician's service or used in an implanted infusion pump. If other, DME REGIONAL Carrier.
J7317 - J7320	Injection	Local Carrier
J7330	Autologous Cultured Chondrocytes Implant	Local Carrier
J7340 - J7350	Dermal and Epidermal – Tissue of Human Origin	Local Carriers
J7500 - J7599	Immunosuppressive Drugs	Local Carrier if incident to a physician's service or used in an implanted infusion pump. If other, DME REGIONAL Carrier.
J7608 - J7699	Inhalation Solutions	Local Carrier if incident to a physician's service. If other, DME REGIONAL Carrier.
J7799	NOC, Other than Inhalation Drugs through DME	Local carrier if incident to a physician's service. If other, DME REGIONAL Carrier.
J8498	Anti-emetic Drug	DME REGIONAL Carrier
J8499	Prescription Drug, Oral, Non Chemotherapeutic	Local carrier if incident to a physician's service. If other, DME REGIONAL Carrier.
J8501 - J8999	Oral Anti-Cancer Drugs	DME REGIONAL Carrier

2006 Jurisdiction List

HCPCS	DESCRIPTION	JURISDICTION
J9000 - J9999	Chemotherapy Drugs	Local Carrier if incident to a physician's service or used in an implanted infusion pump. If other, DME REGIONAL Carrier.
K0001 - K0108	Wheelchairs	DME REGIONAL Carrier
K0195	Elevating Leg Rests	DME REGIONAL Carrier
K0455	Infusion Pump used for Uninterrupted Administration of Epoprostenal	DME REGIONAL Carrier
K0462	Loaner Equipment	DME REGIONAL Carrier
K0552	External Infusion Pump Supplies	DME REGIONAL Carrier
K0601 - K0605	External Infusion Pump Batteries	DME REGIONAL Carrier
K0606 - K0609	Defibrilator Accessories	DME REGIONAL Carrier
K0669	Wheelchair Cushion	DME REGIONAL Carrier
K0730	Inhalation Drug Delivery System	DME REGIONA Carrier
L0100 - L2090	Orthotics	DME REGIONAL Carrier
L2106 - L2116	Orthotics	DME REGIONAL Carrier
L2126 - L4398	Orthotics	DME REGIONAL Carrier
L5000 - L5999	Lower Limb Prosthetics	DME REGIONAL Carrier
L6000 - L7499	Upper Limb Prosthetics	DME REGIONAL Carrier
L7500 - L7520	Repair of Prosthetic Device	Local Carrier if repair of implanted prosthetic device. If other, DME REGIONAL Carrier.
L7600	Prosthetic Donning Sleeve	DME REGIONAL Carrier
L7900	Vacuum Erection System	DME REGIONAL Carrier
L8000 - L8485	Prosthetics	DME REGIONAL Carrier
L8499	Unlisted Procedure for Miscellaneous Prosthetic Services	Local Carrier if implanted prosthetic device. If other, DME REGIONAL Carrier.
L8500 - L8501	Artificial Larynx; Tracheostomy Speaking Valve	DME REGIONAL Carrier
L8505	Artificial Larynx Accessory	DME REGIONAL Carrier
L8507 - L8515	Voice Prosthesis	DME REGIONAL Carrier
L8600 - L8699	Prosthetic Implants	Local Carrier
L9900	Miscellaneous Orthotic or Prosthetic Component or device Accessory	Local Carrier if used with implanted prosthetic . If other, DME REGIONAL Carrier.
M0064 - M0301	Medical Services	Local Carrier
P2028 - P9615	Laboratory Tests	Local Carrier
Q0035	Influenza Vaccine; Cardio-kymography	Local Carrier
Q0081	Infusion Therapy	Local Carrier if incident to a physicians service or used in an implanted infusion pump. If other, DME REGIONAL Carrier.
Q0083 - Q0085	Chemotherapy Administration	Local Carrier if incident to a physicians service or used in an implanted infusion pump. If other, DME REGIONAL Carrier.
Q0091	Smear Preparation	Local Carrier
Q0092	Portable X-ray Setup	Local Carrier
Q0111 - Q0115	Miscellaneous Lab Services	Local Carrier

2006 Jurisdiction List

HCPCS	DESCRIPTION	JURISDICTION
Q0144	Azithromycin Dihydrate	Local Carrier if incident to a physician's service. If other, DME REGIONAL Carrier
Q0163 - Q0181	Anti-emetic	DME REGIONAL Carrier
Q0480 - Q0505	Ventricular Assist Devices	Local Carrier
Q0510 - Q0514	Drug Dispensing Fees	DME REGIONAL Carrier
Q0515	Sermorelin Acetate	Local Carrier
Q1003 - Q1005	New Technology IOL	Local Carrier
Q2004	Irregation Solution	Local Carrier
Q2009	Fosphenytoin	Local Carrier
Q2017	Teniposide	Local Carrier
Q3001	Radio Elements for Brachytherapy	Local Carrier
Q3014	Telehealth Originating Site Facility Fee	Local Carrier
Q3019 - Q3020	ALS Transport	Local Carrier
Q3025 - Q3026	Vaccines	Local Carrier
Q3031	Collagen Skin Test	Local Carrier
Q4001 - Q4051	Splints and Casts	Local Carrier
Q4079	Natalizumab	Local Carrier
Q4080	Inhalation Drug	Local Carrier if incident to a physician's service. If other, DME REGIONAL Carrier.
Q9945 - Q9954	Imaging Agents	Local Carrier
Q9955 - Q9957	Microspheres	Local Carrier
Q9958 - Q9964	Imaging Agents	Local Carrier
R0070 - R0076	Diagnostic Radiology Services	Local Carrier
V2020 - V2025	Frames	DME REGIONAL Carrier
V2100 - V2513	Lenses	DME REGIONAL Carrier
V2520 - V2523	Hydrophilic Contact Lenses	Local Carrier if incident to a physician's service. If other, DME REGIONAL Carrier.
V2530 - V2531	Contact Lenses, Scleral	DME REGIONAL Carrier
V2599	Contact Lens, Other Type	Local Carrier if incident to a physician's service. If other, DME REGIONAL Carrier.
V2600 - V2615	Low Vision Aids	DME REGIONAL Carrier
V2623 - V2629	Prosthetic Eyes	DME REGIONAL Carrier
V2630 - V2632	Intraocular Lenses	Local Carrier
V2700 - V2780	Miscellaneous Vision Service	DME REGIONAL Carrier
V2781	Progressive Lens	DME REGIONAL Carrier
V2782 - V2784	Lenses	DME REGIONAL Carrier
V2785	Processing--Corneal Tissue	Local Carrier
V2786	Lense	DME REGIONAL Carrier
V2788	Intraocular Lenses	Local Carrier
V2790	Amniotic Membrane	Local Carrier
V2797	Vision Supply	DME REGIONAL Carrier
V2799	Miscellaneous Vision Service	DME REGIONAL Carrier
V5008 - V5299	Hearing Services	Local Carrier
V5336	Repair/Modification of Augmentative Communicative System or Device	DME REGIONAL Carrier
V5362 - V5364	Speech Screening	Local Carrier

2006 Oncology Demonstration Project—Inclusion of Gynecological Oncology

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Gynecological oncologists who bill Medicare for office-based oncological services

What You Need to Know

CR4347 (from which this article was taken) adds gynecological oncologists to the list of physician specialties qualified to participate in the 2006 Oncology Demonstration Project.

Background

CMS initiated a one-year oncology demonstration project for 2006 designed to identify and assess particular oncology office practice-based services that improve outcomes in the Medicare population (as stated in CR 4219, Transmittal 36, *2006 Oncology Demonstration Project*, issued on December 30, 2005).

That CR included the physician specialties of hematology (82), medical oncology (90), and hematology/oncology (83), as qualifying under the 2006 oncology demonstration.

In CR 4347, CMS adds the specialty of gynecological oncology (98) to this list.

Therefore, unless otherwise noted, the policy, instructions, messages, and business requirements in CR4219 apply equally to gynecological oncology.

Your carriers will not search their records for claims previously submitted for gynecological oncology services in 2006 that were denied payment under the oncology demonstration. They will, however, adjust claims that are brought to their attention.

Additional Information

You can find more information about the inclusion of gynecological oncologists in the 2006 Oncology Demonstration Project by going to *http://www.cms.hhs.gov/Transmittals/downloads/R41DEMO.pdf* on the CMS website.

In addition, you can learn more about the 2006 Oncology Demonstration Project itself by reading *MedLearn Matters* article MM4219. This article is at *http://www.cms.hhs.gov/MedLearnMattersArticles/downloads/MM4219.pdf* on the CMS website.

If you have any questions, please contact your carrier at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4347
Related Change Request (CR) #: 4347
Related CR Release Date: March 10, 2006
Effective Date: January 1, 2006
Related CR Transmittal #: R41DEMO
Implementation Date: April 3, 2006

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DRUGS AND BIOLOGICALS

April 2006 Quarterly Average Sales Price Medicare Part B Drug Pricing File and Revisions to January 2005, April 2005, July 2005, October 2005, and January 2006 Quarter ASP Medicare Part B Drug Pricing Files

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

All Medicare providers who bill Medicare for Part B drugs

Provider Action Needed

STOP – Impact to You

CR 4319 provides notice of the updated payment allowance limits for Medicare Part B drugs, effective April 1, 2006 through June 30, 2006, as well as revised payment files for the January 2005, April 2005, July 2005, October 2005, and January 2006 Quarter ASP Medicare Part B Drug Pricing Files.

CAUTION – What You Need to Know

Be aware that certain Medicare Part B drug payment limits have been revised and that the Centers for Medicare & Medicaid Services (CMS) updates the payment allowance quarterly. The revised payment limits included in the revised ASP and Not Otherwise Classified (NOC) payment files supersede the payment limits for these codes in any publication published prior to CR 4319.

GO – What You Need to Do

Make certain that your billing staffs are aware of these changes.

Background

According to Section 303 (c) of the Medicare Modernization Act of 2003 (MMA), CMS will update the payment allowances for Medicare Part B drugs on a quarterly basis.

Beginning January 1, 2005, Part B drugs that are not paid on a cost or prospective payment basis) are paid based on **106 percent** of the average sales price (ASP).

Additionally, in 2006, all ESRD drugs furnished by both independent and hospital based ESRD facilities, as well as specified covered outpatient drugs, and drugs and biologicals with pass-through status under the OPPS, will be paid based on the ASP methodology. The ASP methodology is based on quarterly data submitted to CMS by manufacturers. CMS will supply Medicare contractors with the ASP drug pricing files for Medicare Part B drugs on a quarterly basis.

Beginning January 1, 2005, the payment allowance limits for Medicare Part B drugs and biologicals that are not paid on a cost or prospective payment basis are **106 percent** of the ASP.

Beginning January 1, 2006, the payment allowance limits for all ESRD drugs when separately billed by freestanding and hospital-based ESRD facilities, as well as specified covered outpatient drugs, and drugs and biologicals with pass-through status under the OPPS, will be paid based on 106 percent of the ASP. CMS will update the payment allowance limits quarterly.

Exceptions to General Rule

There are exceptions to this general rule as summarized below:

Blood and Blood Products

For blood and blood products (with certain exceptions such as blood clotting factors), payment allowance limits are determined in the same manner they were determined on October 1, 2003.

The payment allowance limits for blood and blood products are 95 percent of the average wholesale price (AWP) as reflected in the published compendia. The payment allowance limits will be updated on a quarterly basis.

Infusion Drugs

For infusion drugs furnished through a covered item of durable medical equipment (DME) on or after January 1, 2005, payment allowance limits will continue to be 95 percent of the AWP reflected in the published compendia as of October 1, 2003, regardless of whether or not the DME is implanted.

The payment allowance limits were not updated in 2005. For infusion drugs furnished through a covered item of durable medical equipment that were not listed in the published compendia as of October 1, 2003 (i.e., new drugs), the payment allowance limits are 95 percent of the first published AWP.

Influenza, Pneumococcal, Hepatitis B Vaccines

For influenza, pneumococcal, and hepatitis B vaccines**,** payment allowance limits are 95 percent of the AWP as reflected in the published compendia.

Drugs Not Included in ASP Medicare Part B Drug Pricing File or Not Otherwise Classified (NOC) Pricing File

For drugs (other than new drugs) not included in the ASP Medicare Part B Drug Pricing File or Not Otherwise Classified (NOC) pricing file**,** payment allowance limits are based on the published wholesale acquisition cost (WAC) or invoice pricing.

In determining the WAC-based payment limit, Medicare contractors (carriers, including durable medical equipment regional carriers (DMERCs), and fiscal intermediaries, including regional home health intermediaries (RHHIs)) will follow the methodology specified in the *Medicare Claims Processing Manual* for calculating the AWP, but substitute WAC for AWP. (See Publication 100-04, Chapter 17, Drugs and Biologicals) at *http://www.cms.hhs.gov/manuals/downloads/clm104c17.pdf* on the CMS website. The payment limit is 100 percent of the lesser of the lowest brand or median generic WAC.

Your Medicare contractor may, at their discretion, contact CMS to obtain payment limits for drugs not included in the quarterly ASP or NOC files. If available, CMS will provide the payment limits either directly to the requesting contractor or will post them in an MS Excel file on the CMS website. If the payment limit is available from CMS, contractors will substitute the CMS-provided payment limits for pricing based on WAC or invoice pricing.

Radiopharmaceuticals

The payment allowance limits for **radiopharmaceuticals** are not subject to ASP.

Your carrier/FI will determine payment limits for radiopharmaceuticals based on the methodology in place as of November 2003.

New Drugs Produced or Distributed under a New Drug Application Approved by the Food and Drug Administration

The payment allowance limits for new drugs and biologicals not included in the ASP Medicare Part B Drug Pricing File or Not Otherwise Classified (NOC) Pricing File are based on 106 percent of the WAC. This policy applies only to new drugs that were first sold on or after January 1, 2005.

How the ASP is Calculated

The ASP is calculated using data submitted to CMS by manufacturers on a quarterly basis and each quarter, CMS will update your carrier payment allowance limits with the ASP files. On or after March 20, 2006, revised January 2005, April 2005, July 2005, October 2005, and January 2006 ASP and NOC payment files and the April 2006 ASP and NOC files will be available for download.

- The revised January 2005 payment allowance limits apply to dates of service January 1, 2005 through March 31, 2005.
- The revised April 2005 payment allowance limits apply to dates of service April 1, 2005 through June 30, 2005.
- The revised July 2005 payment allowance limits apply to dates of service July 1, 2005 through September 30, 2005.
- The revised October 2005 payment allowance limits apply to dates of service October 1, 2005 through December 31, 2005.
- The revised January 2006 payment allowance limits apply to dates of service January 1, 2006 through March 31, 2006.
- The April 2006 payment allowance limits apply to dates of service April 1, 2006 through June 30, 2006.

Note: The absence or presence of a HCPCS code and its associated payment limit does not indicate Medicare coverage of the drug or biological. Similarly, the inclusion of a payment limit within a specific column does not indicate Medicare coverage of the drug in that specific category. The carrier processing your claim will make these determinations.

For any drug or biological not listed in the ASP or NOC drug pricing files, your Medicare contractor will determine the payment allowance limits in accordance with the policies described in CR 4319 and fiscal intermediaries will seek payment allowances from the local Medicare carrier.

Implementation

The implementation date for the instruction is April 3, 2006

Additional Information

The official instructions issued to your carrier/FI/RHHI/DMERC regarding this change can be found at *http://www.cms.hhs.gov/Transmittals/downloads/R876CP.pdf* on the CMS website.

If you have questions, please contact your Medicare carrier/FI/RHHI/DMERC at their toll-free number which may be found at: *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

More information is available at *http://www.cms.hhs.gov/McrPartBDrugAvgSalesPrice/* on the CMS website.

Medlearn Matters Number: MM4319
Related Change Request (CR) #: 4319
Related CR Release Date: February 24, 2006
Effective Date: April 1, 2006
Related CR Transmittal #: R876CP
Implementation Date: April 3, 2006

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Additional Requirements for the Competitive Acquisition Program for Part B Drugs and Biologicals

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians and suppliers billing Medicare carriers for Part B drugs and biologicals **not paid on a cost or prospective payment system basis.**

Provider Action Needed

STOP – Impact to You

This article is based on Change Request (CR) 4309, which provides additional requirement for the CAP for Part B drugs and biologicals.

CAUTION – What You Need to Know

CR 4309 provides additional instructions for the implementation of the CAP program. It builds on CR 4064 through business requirements that were identified through the implementation process of CR 4064 and the development of the final CAP rule published on November 21, 2005.

GO – What You Need to Do

See the *Background* section of this article for further details regarding these additional requirements.

Background

Change Request (CR) 4309 provides new requirements that were identified both during the coding process of CR 4064 (*http://new.cms.hhs.gov/transmittals/downloads/R777CP.pdf*) and the publication of the final rule for the CAP for Medicare Part B drugs. It provides additional instructions for the implementation of the CAP program as outlined in CR 4064, and it is tied to the business requirements in CR 4064. CR 4309 is not a stand-alone CR and needs to be understood in conjunction with CR 4064.

The Competitive Acquisition Program (CAP) for Drugs and Biologicals Not Paid on a Cost or Prospective Payment Basis

The Medicare Prescription Improvement and Modernization Act of 2003 (MMA, Section 303 [d]), requires the implementation of a CAP for Medicare Part B drugs and biologicals not paid on a cost or prospective payment system (PPS) basis.

Beginning with drugs administered on or after July 1, 2006, physicians will be given a choice between buying and billing these drugs under the average sales price (ASP) system, or obtaining these drugs from vendors selected in a competitive bidding process. For a complete overview of the program, see the MLN Matters article at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/MM4064.pdf* on the CMS website.

Note: For 2006, the first CAP year will run from July 1, 2006, through December 31, 2006. In subsequent years, it will run annually on a calendar year basis. MMA, Section 303 (d) may be found at *http://www.cms.hhs.gov/MMAUpdate/* on the CMS website.

Social Security Act, Section 1861(s) is available at *http://www.ssa.gov/OP_Home/ssact/title18/1861.htm.*

The Centers for Medicare & Medicaid Services (CMS) may exclude drugs from the CAP if competitive pricing will not result in significant savings, or is likely to have an adverse impact on access to such drugs.

Note: Physicians will still be able to continue to purchase and bill Medicare under the average sales price (ASP) system for those drugs that are covered under Medicare Part B but whose HCPCS codes are not provided by the chosen approved CAP vendor.

Providing a Drug from Physician's Stock

Under emergency situations, the CAP will allow a participating CAP physician to provide a drug to a Medicare beneficiary from his or her own stock and obtain the replacement drug from the approved CAP vendor when certain conditions are met.

The local carrier will monitor drugs ordered under the emergency replacement provision to ensure that the participating CAP physician is complying with Medicare payment rules.

Physician Election and Information Transfer between Carriers and the Designated Carrier for CAP Claims

For this first CAP year, by April 17, 2006, CMS will post on its website:

- A list of the vendors that have been selected to participate in the CAP for 2006 and their websites,
- The categories of drugs they will be providing, and
- The geographic areas within which each vendor will operate.

Physicians can then elect the vendors and the categories of drugs they choose to receive drugs from under the CAP program. For this first CAP cycle, there will be one category of drugs and one geographic area.

In subsequent years, the CAP election will take place in the fall of each year and CMS will post on its website the updated list of vendor information. The election process will end each year approximately 45 days after the list of vendors is posted on the CMS website.

Additional Requirements Regarding the CAP

Additional instructions and more complete details about the CAP requirements for Part B Drugs can be found in Change Request (CR) 4309 and its attachments. Some of these important requirements to remember are as follows:

- The CAP is only available to physicians billing Medicare on a fee-for-service basis and is not applicable to United Mine Worker, Railroad Retirement Board, or Medicare Advantage beneficiaries;
- Vendors can only submit claims for drugs provided by physicians who selected that vendor;
- Every claim from a vendor will indicate that all appeals on CAP claims must be adjudicated by the physician's carrier;
- Members of a group must elect to participate in the CAP as a whole group when billing as a group;
- Only members of a group who have prescriptive authority are eligible to participate in the CAP;
- Any carrier that is currently applying a local billing policy for unused drug (waste) that requires a separate detail line with the unused drug modifier (JW) may continue to apply that policy under the CAP, but they must require the addition of the CAP modifier to the line;
- Claims that include the no-pay, restocking, or furnished as written modifier (as noted in CR 4064) will be treated as unprocessable if they contain one of the following invalid modifier combinations:
- J1 and J3
- J2 without J1
- J2 and J3
- The J1 modifier must be on every physician claim for a CAP drug;
- Vendors may petition CMS to add new drugs to their vendor specific drug list on a quarterly basis;
- The UPIN (or NPI) of the ordering physician must be entered on every vendor claim and match the UPIN (or NPI) of a physician that has elected that vendor; and
- All HCPCS codes for the administration of CAP drugs must be billed as assigned.

When physicians or practitioners submit a paper claim with a no-pay modifier on a line, but without a prescription number on that line, the claim will be rejected and returned with remittance advice remark code MA130, indicating "Your claim contains incomplete information, and no appeals rights are afforded because the claim is unprocessable. Please submit a new claim with the complete/correct information."

Implementation

The implementation date for this instruction is July 3, 2006, except where otherwise indicated in this article.

Additional Information

For complete details, please see the official instruction issued to your carrier regarding this change. That instruction may be viewed at *http://www.cms.hhs.gov/Transmittals/downloads/R866CP.pdf* on the CMS website. In addition, you may wish to review CR 4064 at *http://www.cms.hhs.gov/Transmittals/downloads/R777CP.pdf* and its related article at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/MM4064.pdf* on the CMS website.
If you have any questions, please contact your carrier at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.
The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4309	Related Change Request (CR) #: 4309
Related CR Release Date: February 17, 2006	Effective Date: July 1, 2006
Related CR Transmittal #: R866CP	Implementation Date: July 3, 2006, except as otherwise specified in the article.

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April Quarterly Update to the 2006 Annual Update of HCPCS Codes Used for Skilled Nursing Facility Consolidated Billing Enforcement

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, suppliers, and providers billing Medicare carriers, including durable medical equipment regional carriers (DMERCs) and/or fiscal intermediaries (FIs), for services provided to Medicare beneficiaries in skilled nursing facilities (SNFs)

Provider Action Needed

STOP – Impact to You

This article is based on Change Request (CR) 4298, which provides updates to the lists of HCPCS codes that are subject to the Consolidated Billing (CB) provision of the SNF Prospective Payment System (PPS).

CAUTION – What You Need to Know

Services included on the SNF consolidated billing enforcement list will be paid to SNF Medicare providers only. Services excluded from the SNF consolidated billing enforcement list may be paid to Medicare providers other than SNFs. See *Background* and *Additional Information* sections for further explanation.

GO – What You Need to Do

See the *Background* section of this article for further details regarding these changes.

Background

The Social Security Act (Section 1888, *http://www.ssa.gov/OP_Home/ssact/title18/1883.htm*) codifies both the SNF PPS and CB. The Centers for Medicare & Medicaid Services (CMS) periodically updates the lists of Healthcare Common Procedure Coding System (HCPCS) codes subject to the CB provision of the SNF PPS.

Services that appear on this HCPCS code list (that are submitted on claims to both Medicare fiscal intermediaries (FIs) and carriers, including durable medical equipment regional carriers (DMERCs)) will not be paid by Medicare to providers (other than an SNF) when included in SNF CB.

For non-therapy services, SNF CB applies only when the services are furnished to an SNF resident during a covered Part A stay. However, SNF CB applies to the following services whenever they are furnished to an SNF resident, regardless of whether Part A covers the stay:

- Physical and occupational therapies; and
- Speech-language pathology.

Services for beneficiaries that are excluded from SNF PPS and CB may be paid to providers (other than SNFs) even when in an SNF stay. To assure proper payment in all settings, Medicare systems must edit for services provided to SNF beneficiaries both included and excluded from SNF CB.

2006 Annual Update

Each January, CMS publishes a combined instruction for FIs and Carriers/DMERCs for the annual notice on SNF CB. The 2006 Annual Update file for FIs can be found at *http://www.cms.hhs.gov/SNFConsolidatedBilling/01a_SNFCBforFIs.asp#TopOfPage* on the CMS website. This 2006 file will be updated with the changes addressed in CR 4298 by March 1, 2006.

Information on the 2006 Annual Update for carriers can be found at *http://cms.hhs.gov/SNFConsolidatedBilling/* on the CMS website.

Note: Quarterly updates apply to FIs and carriers/DMERCs. The update provided by CR 4298 affects claims with dates of service on or after the effective date of CR 4298 unless otherwise indicated. The following HCPCS codes are listed as being added or removed from the Annual Update:

HCPCS Codes Added or Removed from Annual Update

Computerized Axial Tomography (CT) Scans (Major Category I, FI Annual Update, EXCLUSION)

HCPCS Code REMOVED	Descriptor
76375	3D/holograph reconstr add-on

Radiation Therapy (Major Category I, FI Annual Update, EXCLUSION)

HCPCS Code REMOVED	Descriptor
C9722	KV imaging w/ir tracking
G0242	Lultisource photon ster plan
G0338	Linear accelerator stero pln

Angiography, Lymphatic, Venous (Major Category I, FI Annual Update, EXCLUSION)

HCPCS Code ADDED	Descriptor
36598	Contrast injection, radiologic eval of existing cent venous access device

Note: This code should be added to the SNF CB file effective April 1, 2006.

Outpatient Surgery and Related Procedures (Major Category I, FI Annual Update, INCLUSION)

HCPCS Code REMOVED	Descriptor
15810	Salabrasion
15811	Salabrasion
G0345	Intravenous infusion, hydration; initial, up to one hour

Ambulance Trips w/ Application to Major Category II (Major Category I, FI Annual Update, EXCLUSION)

HCPCS Code REMOVED	Descriptor
Q3019	ALS vehicle used, emergency transport, no ALS service furnished
Q3020	ALS vehicle used, non-emergency transport, no ALS service furnished service furnished

Dialysis Supplies (Major Category II, FI Annual Update, EXCLUSION)

HCPCS Code REMOVED	Descriptor
A4656	Needle, any size, for dialysis, each

Chemotherapy Administration (Major Category III, FI Annual Update, EXCLUSION)

HCPCS Code REMOVED	Descriptor
96408	Chemotherapy, push technique
96410	Chemotherapy,infusion method
96412	Chemo, infuse method add-on
96414	Chemo, infuse method add-on
96520	Pump refilling, maintenance
96530	Pump refilling, maintenance
G0357	Intravenous, push technique, single or initial substance/drug
G0358	Intravenous, push technique, each additional substance/drug
G0359	Chemotherapy administration, intravenous infusion technique, up to one hour, single or initial substance/drug
G0360	Each additional hour, one to eight hours
G0361	Initiation of prolonged chemotherapy infusion (more than 8 hours)
G0362	Each additional sequential infusion (different substance /drug), up to one hour

HCPCS Code ADDED	Descriptor
96409	Chemo admin; IV, push; single/initial drug
96411	Chemo admin; IV, push; each add'l drug
96413	Chemo admin; IV, infusion; up to 1 hr; single/initial drug
96415	Chemo admin; IV, infusion; each add'l hr, 1-8 hrs
96416	Chemo admin; IV, infusion; initiation of prolonged chemo, requiring pump
96417	Chemo admin; IV infusion; each add'l sequential infusion, up to 1 hr
C8953	Chemo admin; IV, push
C8954	Chemo admin; IV, infusion; up to 1 hr
C8955	Chemo admin; IV, infusion; each add'l hr

Implementation

The implementation date for the instruction is April 3, 2006.

Additional Information

For complete details, please see the official instruction issued to your carrier/intermediary regarding this change. That instruction may be viewed at *http://www.cms.hhs.gov/Transmittals/downloads/R826CP.pdf* on the CMS website.

If you have any questions, please contact your carrier/intermediary at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4298 Related Change Request (CR) #: 4298
Related CR Release Date: February 1, 2006 Effective Date: January 1, 2006
Related CR Transmittal #: R826CP Implementation Date: April 3, 2006

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January 2006 Quarterly Average Sales Price Medicare Part B Drug Pricing File, Effective January 1, 2006, and Revisions to January 2005, April 2005, July 2005, and October 2005 Quarterly ASP Medicare Part B Drug Pricing Files

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals. This information was previously published in the HCPCS 2006 January Special Medicare B Update! page 30.

Note: This article was revised on February 17, 2006, to delete references to the revised January 2005 pricing file. CR 4140 was revised by CMS to delete the same references since the revised January 2005 pricing file was not provided as indicated in the original CR 4140. Also, the CR transmittal number, Web address, and release date were also changed. Other Web addresses were changed to conform to the new CMS website. All other information remains the same.

Provider Types Affected

All Medicare providers who bill Medicare for Part B drugs

Provider Action Needed

STOP – Impact to You

CR4140 provides notice of the updated payment allowance limits in the January 2006, April 2005, July 2005, and October 2005 drug pricing files.

CAUTION – What You Need to Know

Be aware that certain Medicare Part B drug payment limits have been revised and that CMS updates the payment allowance on a quarterly basis. The revised payment limits included in the revised average sales price (ASP) and Not Otherwise Classified (NOC) payment files supersede the payment limits for these codes in any publication published prior to this document.

GO – What You Need to Do

Make certain that your billing staffs are aware of these changes.

Background

According to Section 303 (c) of the Medicare Modernization Act of 2003 (MMA), the Centers for Medicare & Medicaid Services (CMS) will update the payment allowances for Medicare Part B drugs on a quarterly basis.

Beginning January 1, 2005, Part B drugs (that are not paid on a cost or prospective payment basis) are paid based on 106 percent of the ASP.

The ASP is calculated using data submitted to CMS by manufacturers on a quarterly basis and each quarter, CMS will update your carrier/FI payment allowance limits with the ASP files.

On or after December 19, 2005, revised April 2005, July 2005, and October 2005 ASP and NOC payment files and the January 2006 ASP and NOC files will be available for download.

- The revised April 2005 payment allowance limits apply to dates of service April 1, 2005, through June 30, 2005.
- The revised July 2005 payment allowance limits apply to dates of service July 1, 2005, through September 30, 2005.
- The revised October 2005 payment allowance limits apply to dates of service October 1, 2005, through December 31, 2005.
- The January 2006 payment allowance limits apply to dates of service January 1, 2006, through March 31, 2006.

Exceptions

There are, however, exceptions to the general rule and they were summarized in MM3846, effective July 1, 2005, and may be viewed at *http://www.cms.hhs.gov/MedlearnMattersArticles/downloads/MM3783.pdf* on the CMS website.

Implementation

The implementation date for the instruction is January 3, 2006.

Additional Information

The official instruction issued to your carrier/intermediary regarding this change may be found at *http://www.cms.hhs.gov/Transmittals/downloads/R856CP.pdf* on the CMS website.

CMS will also update the Microsoft Excel files on the CMS website to reflect these revised payment limits. Those files can be found at *http://www.cms.hhs.gov/McrPartBDrugAvgSalesPrice/* on the CMS website.

If you have any questions, please contact your carrier/intermediary at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4140 *Revised*
Related CR Release Date: February 15, 2006
Related CR Transmittal #: R856CP
Related Change Request (CR) #: 4140
Effective Date: January 1, 2005
Implementation Date: January 3, 2006

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Competitive Acquisition Program for Part B Drugs – Coding, Testing, and Implementation

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians billing Medicare carriers for Part B drugs and approved Competitive Acquisition Program (CAP) vendors billing the designated carrier

Provider Action Needed

STOP – Impact to You

Beginning in April 2006, Medicare physicians will be given the opportunity to elect to participate in the CAP for claims paid on or after July 1, 2006. Participating CAP physicians will obtain Medicare Part B covered drugs from selected drug categories through the CAP. Until further notice, there is only one drug category in the CAP. (**Note:** Exact dates of the physician election period will be announced on the comp bid website (*http://www.cms.hhs.gov/CompetitiveAcquisforBios*) and via a list serv notice).

CAUTION – What You Need to Know

Participating CAP physicians will receive all of their Part B drugs from the approved CAP vendor for the drug category (ies) they have selected.

The only exception is the **"furnish as written"** situation, in which the participating CAP physician requires that, because of medical necessity, the beneficiary must have a certain brand of a drug or a particular product identified by the product's national drug code (NDC) and that specific drug is not available for the HCPCS code listed on the approved CAP vendor's drug list. This one exception will be identified with the use of the new CAP modifier J3.

Physicians participating in the CAP program should pay particular attention to the discussion in this article concerning the CAP modifiers J1, J2, and J3.

GO – What You Need to Do

In April 2006, the Centers for Medicare & Medicaid Services (CMS) will post on its website a list of the CAP vendors and the drugs they will supply. Physicians wishing to participate in the CAP program in 2006 must elect to do so within 45 days of the date the election information is posted. The election agreement is effective on July 1, 2006. See the Background section of this article for further details regarding these changes.

Background

This article includes information from Change Request (CR) 4064, which provides instructions to Medicare carriers regarding the CAP program. This new CAP program applies to physician-injectable and infused drugs covered under Medicare's supplemental insurance (Part B) program that are commonly provided incident to a physician's service. This program does NOT apply to drugs included in the new Prescription Drug Benefit under Part D, which goes into effect on January 1, 2006.

Physicians (and other practitioners who provide physician services that include the authority to prescribe and order Medicare Part B drugs) wishing to participate in the CAP program in 2006 must elect to do within 45 days of the date that the election information is posted on the CMS website.

The election agreement is effective on July 1, 2006. Each subsequent year, the election period will be in the fall and physicians must make their participation decision within 45 days after CMS publishes the list of vendors and their drug list for the following year on the CMS website. Election decisions will take effect on the following January 1.

How Drugs Are Selected For CAP

The CMS may exclude drugs from the CAP if competitive pricing will not result in significant savings, or is likely to have an adverse impact on access to such drugs.

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 (MMA) gives CMS the authority to:

- Select drugs (or categories of drugs) that will be included in the CAP program,
- Establish geographic competitive acquisition areas, and
- Phase in these elements as appropriate.

How Approved CAP Vendors Are Selected

A competition will be held every three years to award contracts to vendors that will supply drugs and biologicals for the program. A three-year contract will be awarded to qualified approved CAP vendors in each geographic area who have and maintain:

- Sufficient means to acquire and deliver competitively biddable drugs within the specified contract area;
- Arrangements in effect for shipping at least 5 days each week for the competitively biddable drugs under the contract and means to ship drugs in emergency situations;
- Quality, service, financial performance, and solvency standards; and
- A grievance and appeals process for dispute resolution.

Approved CAP vendors must qualify for enrollment as a Medicare supplier, and they will be enrolled as a new provider specialty type.

CMS will establish a single payment amount for each of the competitively bid drugs and areas. For this three year contract cycle there will be one drug category and one geographic area for CAP. After CAP drug prices are determined and vendor contracts are awarded, the information will be posted to a directory at *http://www.cms.hhs.gov/CompetitiveAcquisforBios* on the CMS website.

Obtaining Drugs in the CAP

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 (MMA, Section 303 (d)) requires the implementation of a CAP for Medicare Part B drugs and biologicals not paid on a cost or Prospective Payment System basis.

You can review the MMA, Section 303(d) at *http://www.cms.hhs.gov/CompetitiveAcquisforBios/Downloads/303d.pdf* on the CMS website.

Beginning with Part B drugs administered on or after July 1, 2006 incident to a physician service, Medicare physicians will be given a choice between:

- Buying and billing these drugs under the ASP system; or
- Obtaining these drugs from vendors selected in the CAP's competitive bidding process.

Physicians (and other practitioners who provide physician services that include the authority to prescribe and order Medicare Part B drugs) will be given the opportunity to participate in the CAP. Approved CAP vendors will supply the drugs and biologicals for the participants of this program.

Physicians who elect to participate in CAP will continue to bill their local carrier for drug administration.

Participating CAP physicians will receive all of their drugs from the approved CAP vendor for the drug categories they have selected, **with only one exception:**

The exception will be for **"furnish as written"** situations in which the participating CAP physician specifies that, because of medical necessity, the beneficiary must have a certain brand of a drug or a particular product defined by the product's NDC and that drug is not available for the HCPCS codes listed on the approved CAP vendor's drug list.

In those cases, the participating CAP physician may:

- Buy the drug;
- Administer it to the beneficiary; and
- Using the appropriate modifier (see below discussion of modifiers), bill Medicare using the ASP methodology.

In addition, under emergency situations, the CAP will allow a participating CAP physician to provide a drug to a Medicare beneficiary from his or her own stock and obtain the replacement drug from the approved CAP vendor under the emergency replacement provision when certain conditions are met as follows:

- The drug was required immediately;
- The need for the drug could not be anticipated;
- The CAP vendor could not deliver the drug in time;
- The drug was administered in an emergency situation; and
- Documentation is maintained on file to validate these conditions.

Note: Physicians will still be able to continue to purchase and bill Medicare under the ASP system those drugs that are covered under Medicare Part B but whose HCPCS codes are not provided by the chosen approved CAP vendor.

Physician Billing

Physicians will be given the opportunity to participate in the CAP on an annual basis, and those who elect to participate in CAP will continue to bill their local carrier for the drug's administration. They will agree to submit a claim to Medicare within 14 days of the administration of the CAP drug.

The carrier will deny any physician Part B claims for drugs included in the CAP unless the CAP modifier codes are appropriately included. CAP has three modifier codes that will need to be used when physicians submit claims to their carriers for the administration of CAP drugs. The new CAP modifier codes are:

- J1 – Competitive Acquisition Program, no-pay submission for a prescription number
- J2 – Competitive Acquisition Program (CAP), restocking of emergency drugs after emergency administration and a prescription number
- J3 – Competitive Acquisition Program (CAP), drug not available through CAP as written, reimbursed under ASP methodology.

Participating CAP physicians will also use a prescription/order number to identify each CAP drug administered. This number will be matched to the prescription/order number(s) on the approved CAP vendor's claim as verification that the beneficiary received the drug(s) and that the approved CAP vendor may now be paid by Medicare.

When physicians submit claims for the administration of CAP drug (s) to their carriers, they should include:

- A prescription/order number for each CAP drug administered;
- The HCPCS code for each CAP drug administered along with the new no-pay modifier "J1";
- The HCPCS code(s) that include the administration of each CAP drug on separate lines.

Note: On paper claims, the prescription numbers will be in Item 19.

When physicians submit claims for the administration of CAP drug(s) that have been administered in an emergency situation and required "emergency restocking" from the approved CAP vendor, the claim should be submitted with the:

- Prescription/order number for each CAP drug administered;
- HCPCS code for each administered CAP drug along with the new no-pay modifier J1 and also on that same line, the new modifier J2 denoting "Competitive Acquisition Program, (CAP) restocking of emergency drugs after emergency administration;" and
- HCPCS code(s) that include the administration of each CAP drug on separate lines. When physicians submit claims for **"furnish as written"** drugs to be paid outside the CAP program:
- Physicians should use only the new modifier J3 denoting "Competitive Acquisition Program (CAP), drug not available through CAP as written, reimbursed under the average sales price methodology."

Physicians who elect CAP should note:

- The administration services and the no-pay lines must be on the same claim or your carrier will return the claim as unprocessable and you will see a remittance advice reason code of 16 denoting claim lacks information which is needed for adjudication.
- The Medicare carrier will identify them as physicians who elected to participate in CAP and who will not be paid for the drugs obtained from the approved CAP vendor.

Additionally, unless claims for CAP administration do not include the CAP drug no-pay, restocking, or "furnish as written" modifier, the claim will be denied and you will see a remittance advice, N348, stating that "You chose that this service/supply/drug be rendered/supplied and billed by a different practitioner/supplier."

Note: The physician's local carrier will monitor drugs that are:

- Obtained using the "furnish as written" provision to ensure that the participating CAP physician is complying with Medicare payment rules; and
- Ordered under the replacement provision to ensure that the participating CAP physician is complying with Medicare payment rules.

Vendor Billing
The approved CAP vendor will bill the:

- Medicare designated carrier for the drug; and
- Beneficiary for any applicable coinsurance and deductible.

The approved CAP vendor will also include a prescription/order number on the claim to identify each CAP drug administered.

Note: Payment to the approved CAP vendor for the drug is conditioned on verification that the drug was administered to the Medicare beneficiary. Proof that the drug was administered shall be established by matching the participating CAP physician's claim for drug administration with the approved CAP vendor's claim for the drug in the Medicare claims processing system by means of a prescription number on both claims. When they are matched in the claims processing system, the approved CAP vendor will be paid in full.

Until drug administration is verified, the approved CAP vendor may not bill the beneficiary and/or his third party insurance for any applicable coinsurance and deductible.

Implementation

The implementation date for this instruction is July 3, 2006.

Additional Information

For complete details, please see the official instruction issued to your carrier regarding this change. That instruction may be viewed by going to *http://www.cms.hhs.gov/Transmittals/downloads/R777CP.pdf* on the CMS website.

Also, additional information on the CAP program is available at *http://www.cms.hhs.gov/CompetitiveAcquisforBios/* on the CMS website.

If you have any questions, please contact your carrier at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4064	Related Change Request (CR) #: 4064
Related CR Release Date: December 9, 2005	Effective Date: July 1, 2006
Related CR Transmittal #: R777CP	Implementation Date: July 3, 2006

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2006 Allowances for Administration of Pneumococcal Pneumonia, Hepatitis B, and Influenza Virus Vaccines

The following are the 2006 allowances for the administration of pneumococcal pneumonia, hepatitis B, and influenza virus vaccines.

Connecticut

G0008	20.77
G0009	20.77
G0010	20.77

Florida

Code	Loc 01/02	Loc 03	Loc 04
G0008	17.90	18.70	19.59
G0009	17.90	18.70	19.59
G0010	17.90	18.70	19.59

Source: Publication 100-20, Transmittal 207, Change Request 4313

HCPCS Procedures J7317, J7318 and J7320

The January 2006 *Medicare B Update!* Special Issue indicates HCPCS J7317 and J7320 as discontinued procedure codes (page 10) for 2006. Additionally this publication referenced HCPCS J7318 as a new code for 2006 (page 6). This information is incorrect; procedures J7317 and J7320 are will remain active codes and J7318 was not activated as a new code for 2006.

Reminder: To determine the appropriate procedure code for services rendered, please refer to your current CPT/HCPCS coding manuals. Using an inappropriate code can result in underpayment/overpayments and subsequent requests for refunds.

We apologize for any inconvenience this may have caused.

Payment for HCPCS G0332

This information was previously published in the Second Quarter 2006 Medicare B Update! page 30.

Medicare will make separate payment for pre-administration related services associated with IVIG (G0332) rendered on the same date of service as the IVIG drug (J1566 - J1567) and a drug administration service.

Procedure G0332 must be billed on the same claim form as the corresponding drug (J1566 and/or J1567). If procedure G0332 is not billed on the same claim for the same date as the corresponding drug code or more than once per day and a drug administration service, code G0332 will be returned as unprocessable.

Source: Publication 100-04, Transmittal 812, Change Request 4244

FEE SCHEDULE/MPFSDB

New 2006 Payment Rate for Services Paid Under the Medicare Physician Fee Schedule

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, suppliers, and providers billing Medicare contractors (carriers, regional home health intermediaries (RHHIs), and/or fiscal intermediaries (FIs)) for services paid under the Medicare Physician Fee Schedule (MPFS) provided to Medicare beneficiaries

Important Points to Remember

- This article is based on Change Request (CR) 4313, which states that Congress has amended the physician update from a negative 4.4 percent (- 4.4%) update to a zero-percent (0%) update for services provided on or after January 1, 2006, and paid under the MPFS.
- Within two days of the enactment of the new legislation, Medicare contractors (i.e., carriers, FIs, and RHHIs) will begin to automatically reprocess those claims paid at the -4.4% update.
- New MPFS fees will be posted on the carrier sites as soon as possible after the President signs the bill. Your carrier may charge a reasonable fee for mailing a hardcopy version of the MPFS if you choose not to access the MPFS via the Internet.
- The Centers for Medicare & Medicaid Services (CMS) will create another participation enrollment period that will begin after the President signs the bill and the enrollment period will run for 45 days.

Background

Congress has passed the Deficit Reduction Act (DRA) of 2005, which, among other things, changes the update to the 2006 conversion factor for services paid under the MPFS. The DRA replaces the previously announced -4.4 percent reduction with a zero-percent increase for services paid under the MPFS. The change is effective retroactive for service on or after January 1, 2006.

Because of the change in the 2006 MPFS rates, CMS will create another participation enrollment period that will run for 45 days. More specific information concerning a second participation enrollment period will be appear in a forthcoming CR and related *Medlearn Matters* article.

This CR only addresses the change in payment rates related to the new zero-percent update to the conversion factor and reprocessing of claims that were paid using the -4.4 percent update rates.

Claims processed with the -4.4 percent rates will be reprocessed with the new rates and adjustments will be made. Medicare contractors will complete the necessary adjustments no later than July 1, 2006. In the event your claims are not adjusted by your carrier/FI/RHHI, contact them to bring the issue to their attention and they will make the adjustments.

Note: Services not paid under the MPFS, i.e., DME, Lab, ambulance etc., are not affected by CR 4313.

Implementation

Medicare carriers and intermediaries will have two business days from the date of enactment of the DRA to begin to process claims using the new fees as well as to begin reprocessing claims using those new fees.

Additional Information

The official instructions issued to your Intermediary or Carrier regarding this change can be found at *http://www.cms.hhs.gov/Transmittals/downloads/R207OTN.pdf* on the CMS website.

If you have questions, please contact your Medicare carrier/FI/RHHI at their toll-free number which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4313
Related CR Release Date: February 1, 2006
Related CR Transmittal #: R207OTN
Related Change Request (CR) #: 4313
Effective Date: January 1, 2006
Implementation Date: See "Implementation" section of article.

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April Update to the 2006 Medicare Physician Fee Schedule Database

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, suppliers, and providers billing Medicare carriers, and/or fiscal intermediaries (FIs) for services paid under the Medicare Physician Fee Schedule (MPFS).

Provider Action Needed

This article is based on Change Request (CR) 4399, which informs your carrier/intermediary that payment files were issued to carriers based upon the November 21, 2005, Medicare Physician Fee Schedule Final Rule. CR 4399 amends those payment files and includes new G-codes for the Low Vision Rehabilitation Demonstration Project and new Category II codes *3046F* through *3050F* and *3076F* through *3080F*.

Background

The Social Security Act (Section 1848(c)(4); *http://www.ssa.gov/OP_Home/ssact/title18/1848.htm*), authorizes the Centers for Medicare & Medicaid Services (CMS) to establish ancillary policies necessary to implement relative values for physicians' services. CMS issued payment files to carriers/intermediaries based upon the November 21, 2005, MPFS Final Rule.

Note: CR 4399 amends those payment files and includes new G-codes for the Low Vision Rehabilitation Demonstration Project and new Category II codes *3046F* through *3050F* and *3076F* through *3080F*.

In the October 2005 update to the Medicare Physician Fee Schedule Database (MPFSDB) the multiple procedure indicators were inadvertently changed from a "0" to a "2" for CPT codes *20931*, *20937*, and *20938*. The emergency update to the 2006 MPFSDB reinstated the multiple procedure indicators for these codes to a "0" effective January 1, 2006. Also, in the October 2005 update to the MPFSDB, the bilateral surgical indicators were inadvertently changed from "1" to "0" for *CPT* codes *63035*, *63043*, *63044*, *64480*, and *64484*. This CR reinstates the bilateral surgical indicators for these codes to a "1" effective January 1, 2006.

Your carrier will not search their files for claims paid incorrectly from October 1, 2005, through December 31, 2005, but will adjust claims brought to their attention.

In addition, your carrier will manually adjust their systems and the 2005 MPFSDB to reflect a multiple procedure indicator of a "0" for CPT codes *20931*, *20937*, and *20938* and a bilateral surgical indicator of a "1" for *CPT* codes *63035*, *63043*, *63044*, *64480*, and 64484.

CR 4399 instructs that:

- Your carrier/intermediary should reinstate the bilateral surgical indicators for codes *63035*, *63043*, *63044*, *64480*, and *64484* to a "1" effective January 1, 2006.
- For services performed on or after March 17, 2005, Medicare will not pay for carotid artery stenting (CAS) with embolic protection claims that have procedure code *37216* (Transcatheter placement of intravascular stent(s) without distal embolic protection).
- *CPT* code *43842* (Gastric restrictive procedure, without gastric bypass, for morbid obesity, vertical banded gastroplasty) is non-covered for Medicare effective for services on or after February 21, 2006.
- Your carrier/intermediary should manually update the HCPCS file to reflect a coverage indicator of "C" for category II codes *0001F* through *4018F*.
- The descriptors for Category II modifiers 1P and 2P have been modified, effective for dates of service on or after January, 1, 2006, as follows:
- 1P – Performance Measure Exclusion Modifier due to Medical Reasons
- 2P – Performance Measure Exclusion Modifier due to Patient Reasons
- Effective for dates of service on or after April 1, 2006, the Category II modifier 3P (Performance Measure Exclusion

Modifier due to System Reasons) is recognized. Those system reasons include resources to perform the services were unavailable, insurance coverage/payer-related limitations, and other reasons attributable to the health care delivery system.

Note: Your carrier/intermediary will not search their files to either retract payment for claims already paid or to retroactively pay claims. However, your carrier/intermediary will adjust claims brought to their attention.

Unless otherwise stated in CR4399, changes are retroactive to January 1, 2006.

Implementation

The implementation date for this instruction is April 3, 2006.

Additional Information

Other changes included in the April update of the MPFS are attached to CR4399.

To see that official instruction issued to your carrier/intermediary, go to *http://www.cms.hhs.gov/Transmittals/downloads/R897CP.pdf* on the CMS website.

If you have any questions, please contact your carrier/intermediary at their toll-free number, which may be found at http://www.cms.hhs.gov/apps/contacts/ on the CMS website.

MLN Matters Number: MM4399 Related Change Request (CR) #:4399
Related CR Release Date: March 29, 2006 Effective Date: January 1, 2006
Related CR Transmittal #: R897CP Implementation Date: April 3, 2006

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Revision to the 2006 Medicare Physician Fee Schedule–Florida only

The Centers for Medicare & Medicaid Services (CMS) has released a revised Medicare physician fee schedule (MPFS) file for 2006. The Medicare claim-processing systems have been updated with the 2006 revised MPFS file. As of February 10, 2006, First Coast Service Options, Inc. (FCSO) is processing and releasing all affected claims for services provided on or after January 1, 2006, based on the revised fee schedules.

FCSO began to mass adjust previously processed claims on April 19, 2006. All adjustments are scheduled for completion by July 1, 2006. .

No Action Required by Providers at This Time

Providers do not need to take action at this time. FCSO is requesting that providers do not submit appeal or reopening requests, and to refrain from calling the customer services lines in regards to the additional payment of claims that have been affected by this issue. Since the adjustments will be performed systematically, requesting appeals, reopenings and or telephone inquiries will not expedite payments and will result in increased appeal/inquiry backlogs.

FCSO, on behalf of CMS, apologize for any inconvenience this may cause.

Source: Joint Signature Memorandum (JSM) 06280 dated February 8, 2006.

2006 Anesthesia Conversion Factors

The anesthesia conversion factors published on page 8 of the Revised 2006 Medicare Part B Physician and Nonphysician Practitioner Fee Schedule book are incorrect. The correct conversion factors are:

Connecticut

Participants	18.54
Nonparticipants	17.61

Florida

LOCALITY	PARTICIPATING PHYSICIAN	NONPARTICIPATING PHYSICIAN
01/02	18.03	17.13
03	18.82	17.88
04	19.82	18.83

Source: Publication 100-20, Transmittal 207, Change Request 4313

Sign up to our *eNews* electronic mailing list

Join our ***eNews*** mailing list and receive urgent and other critical information issued by First Coast Service Options, Inc. (FCSO), your Florida Medicare carrier. By signing up, you will receive automatic email notification when new or updated information is posted to the provider education website *http://www.floridamedicare.com*. It's very easy to do. Simply go to the website, click on the "***eNews***" link on the navigational menu and follow the prompts.

Understanding the Revised 2006 Medicare Physician Fee Schedule

Although Change Request (CR) 4313 indicates that the Medicare Physician Fee Schedule (MPFS) has been revised from a –4.4 percent increase to a 0.0 percent increase for the conversion factor, other factors included in the calculation of the MPFS allowed amount may have increased or decreased. These factor changes will affect the final result of the calculation. Therefore, the MPFS allowed amounts for 2006 may have been increased or decreased as well.

To help our provider community better understand the total calculation involved, the following information is being provided.

MPFS Calculation Method

The information that follows is designed to assist you in understanding how the MPFS is calculated. For the majority of physician services, this calculation is performed by and provided to carriers by the Centers for Medicare & Medicaid Services (CMS). The elements used to calculate the fee schedule amounts are as follows:

- **Resource Based Relative Value Units (RBRVU):** This factor takes into consideration the physician work required for the service, practice expenses, and the malpractice insurance premium. RBRVUs are established at a national level and do not vary among Medicare carriers.
- **Geographic Practice Cost Index (GPCI):** This factor represents the variations in practice costs, which exist in different geographic areas. For MPFS purposes, Connecticut comprises a single geographical area (locality); Florida is comprised of three geographical areas. The GPCI is established for each RBRVU component (work, overhead, and malpractice) in each pricing locality for a given state.
- **Conversion Factor (CF):** This factor is a single number set at a national level and is used by all carriers in calculating the final fee schedule amounts. ***This is the factor that was originally –4.4 percent and was changed to 0.00 percent increase.***

For each fee schedule service, there are three RBRVUs:

- A relative value for physician work (RVUw),
- A relative value for practice expense (RVUpe),
- A relative value for malpractice (RVUm).

Note: For certain services, there are different practice expense RVUs depending on the place of service– facility or non-facility.

For each payment locality, there are three GPCIs:

- A GPCI for physician work (GPCIw),
- A GPCI for practice expense (GPCIpe), and
- A GPCI for malpractice (GPCIm).

The formula for calculating the payment allowance for a given service under the fee schedule is:

Fee Schedule Amount = [(RVUw x GPCIw) + (RVUpe x GPCIpe) + (RVUm x GPCIm)] x CF

The RBRVUs, GPCIs, and the conversion factor are published in a Final Rule in the *Federal Register*, generally on or near November 1 of each year. These calculations *do not* take into account any reductions based on fee schedule payment policies (e.g., pre- post- and intraoperative percentages, professional and technical components, multiple surgery, bilateral surgery, assistant-at-surgery, co-surgery, team surgery, or facility pricing rules). Information regarding fee schedule payment policies may be found at *http://cms.hhs.gov/physicians/mpfsapp/step0.asp*.

Source: Publication 100-04, Chapter 23, Section 30

Sign up to our *eNews* electronic mailing list

Join our ***eNews*** mailing list and receive urgent and other critical information issued by First Coast Service Options, Inc. (FCSO), your Florida Medicare carrier. By signing up, you will receive automatic email notification when new or updated information is posted to the provider education website *http://www.floridamedicare.com*. It's very easy to do. Simply go to the website, click on the "***eNews***" link on the navigational menu and follow the prompts.

PATHOLOGY

Repeat Tests for Automated Multi-Channel Chemistries for End Stage Renal Disease Beneficiaries

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, suppliers, and providers billing Medicare carriers and/or fiscal intermediaries (FIs) for services provided to Medicare ESRD beneficiaries.

Provider Action Needed

STOP – Impact to You

This article is based on Change Request (CR) 4101 provides details regarding the payment policy for End Stage Renal Disease (ESRD)-related automated multi-channel chemistry (AMCC) tests (i.e., the ESRD 50/50 rule), and clarifies a coding issue concerning repeat tests using the current procedure terminology (CPT) modifier 91.

CAUTION – What You Need to Know

Clinical diagnostic laboratory tests ordered by an ESRD facility must follow accepted CPT guidelines. Specifically, **modifier 91 must be used on any subsequent service** being billed if 1) any single service (same CPT code) is ordered (for the same beneficiary), and 2) the specimen is collected more than once in a single day, and the service is medically necessary. Also, any line item on a claim with a modifier 91 will be included into the calculation of the 50/50 rule, and after the calculation of the 50/50 rule, services used to determine the payment amount may never exceed 22.

GO – What You Need to Do

Please see the *Background* section of this article for further details.

Background

ESRD 50/50 Rule

The Centers for Medicare & Medicaid Services (CMS) previously issued instructions to Medicare carriers regarding procedures to enforce compliance with the payment policy for End Stage Renal Disease (ESRD)-related automated multi-channel chemistry (AMCC) tests (i.e., the ESRD 50/50 rule). The ESRD 50/50 rule requires a count of AMCC tests ordered to capture:

- The number of tests included in the composite payment rate paid to the ESRD facility; or
- The monthly capitation payment made to the furnishing physician; ***Versus***
- The number of covered non-composite tests performed for the same beneficiary, on the same date of service.

The proportion of the composite payment rate tests **versus** the number of covered non-composite tests calculated by the billing laboratory is used to determine whether separate payment may be made for all tests performed on that day.

In CR 2813, CMS directed Medicare carriers to make the necessary systems changes to implement front-end edits in preparation for the standard system implementation of CR 2813 in the January 2005 release.

Note: The carrier standard system changes needed to implement the new ESRD 50/50 rule compliance guidelines were partially implemented in the October 2004 release. Intermediary billing guidelines for ESRD 50/50 rule compliance have been in effect since October 2003.

CR 2813 also directed the carriers not to post any information concerning the business requirements associated with the implementation of CR 2813 until receiving further guidance from CMS.

Business Requirements Relating to Modifier 91

In June 2005, CMS issued CR 3890, which required the implementation of the ESRD 50/50 rule for Carriers, effective January 2006. During the preparation for implementation, the provider community commented that business requirements relating to the use of modifier 91 (Repeat Clinical Diagnostic Laboratory Test) were ***inconsistent*** with Current Procedural Terminology (CPT) procedures. CMS is adjusting the business requirements for proper use of modifier 91.

A Medlearn Matters article, MM3890, is available for CR 3890 at *http://www.cms.hhs.gov/MedlearnMattersArticles/downloads/MM3890.pdf* on the CMS website.

Therefore, CR 4101 directs that clinical diagnostic laboratory tests ordered by an ESRD facility must follow accepted CPT guidelines. Specifically, **modifier 91 must be used on any subsequent service** being billed if:

- Any single service (same CPT code) is ordered (for the same beneficiary); and
- The specimen is collected more than once in a single day; and
- The service is medically necessary.

In addition, when using CPT modifier 91, it must be used without regard to whether it is a:

- Composite rate test (healthcare common procedure coding system (HCPCS) modifier CD);
- Composite rate test beyond the normal frequency (HCPCS modifier CE); or

- Non-composite rate test (HCPCS modifier CF).

Note: Any claim with a modifier 91 will be included into the calculation of the 50/50 rule, and after the calculation of the 50/50 rule, services used to determine the payment amount may never exceed 22.

Implementation

The implementation date for the instruction is April 3, 2006.

Additional Information

For complete details regarding CR 4101, please see the official instruction issued to your carrier or intermediary regarding this change. That instruction may be viewed at *http://www.cms.hhs.gov/Transmittals/downloads/R733CP.pdf* on the CMS website.

If you have any questions, please contact your carrier or intermediary at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4101 Related Change Request (CR) #: 4101
Related CR Release Date: October 28, 2005 Effective Date: January 1, 2006
Related CR Transmittal #: R733CP Implementation Date: April 3, 2006

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HCPCS Subject to, and Excluded from Clinical Laboratory Improvement Amendments Edits

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Providers and clinical laboratories that submit claims to Medicare carriers for CLIA-related services

Key Points

The HCPCS codes that are considered laboratory tests under CLIA are subject to change each year. Effective January 1, 2006, there are new HCPCS codes, including modifiers, for 2006 that are either subject to CLIA edits or excluded from CLIA edits.

HCPCS codes subject to or excluded from CLIA edits are described in Change Request (CR) 4321 and in the attachments to that CR which revise the *Medicare Claims Processing Manual* (Publication 100-04), Chapter 16, Laboratory Services.

The new 2006 HCPCS codes are listed in Table 1, Appendix A, of this article.

Please note that this list **does not** include new HCPCS codes for waived tests or provider-performed procedures.

These HCPCS codes are subject to CLIA edits, therefore a CLIA number must be submitted on claims by facilities for these HCPCS codes. The HCPCS codes listed in the Table 1 **require a facility to have** either:

- A CLIA certificate of registration (certificate type code 9);
- A CLIA certificate of compliance (certificate type code 1); **or**
- A CLIA certificate of accreditation (certificate type code 3).

Facilities will not be permitted to bill for the tests listed in Table 1, Appendix A, of this article:

- If they **do not have** a valid, current, CLIA certificate;
- If they **have** a current CLIA certificate of waiver (certificate type code 2); or
- If they **have** a current CLIA certificate for provider-performed microscopy procedures (certificate type code 4).

Effective January 19, 1993, a laboratory that holds a certificate for provider-performed microscopy procedures may perform only those tests specified as provider-performed microscopy procedures and waived tests, and no others. The provider-performed microscopy procedures are described in Table 2, Appendix A of this article.

The following new HCPCS codes for 2006 in the 80000 series are excluded from CLIA edits and **do not require** a facility to have any CLIA certificate:

- *86923* - Compatibility test each unit; electronic;
- *86960* - Volume reduction of blood or blood products (e.g., red blood cells or platelets), each unit; and
- *87900* - Infectious agent drug susceptibility phenotype prediction using regularly updated genotypic bioinformatics.

Relevant Links

For a complete list of the specific HCPCS codes subject to CLIA edits please refer to *http://www.cms.hhs.gov/CLIA/downloads/Subject.to.CLIA.pdf* on the Centers for Medicare & Medicaid Services (CMS) website.

For a complete list of the specific HCPCS codes in the 80000 series that are excluded from CLIA edits please refer to *http://www.cms.hhs.gov/CLIA/downloads/cpt4exc.pdf* on the CMS website.

CR 4321 is the official instruction issued to your carrier regarding changes mentioned in this article, MM4321. CR 4321 may be found by going to *http://www.cms.hhs.gov/Transmittals/downloads/R865CP.pdf* on the CMS website.

Please refer to your local carrier if you have questions about this issue. To find the toll free phone number, go to *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

Appendix A

The HCPCS codes listed in the chart below are new for 2006 and are subject to CLIA edits. The list does not include new HCPCS codes for waived tests or provider-performed procedures. Effective January 1, 2006, the HCPCS codes listed below require a facility to have either a CLIA certificate of registration (certificate type code 9), a CLIA certificate of compliance (certificate type code 1), or a CLIA certificate of accreditation (certificate type code 3).

Table 1: 2006 HCPCS Codes Subject to CLIA Edits

Code/Modifier	Description
0103T	*Holotranscobalamin, quantitative*
0111T	*Long-chain (C20 – 22) omega-3 fatty acids in red blood cell (RBC) membranes*
80195	*Sirolimus*
82271	*Blood, occult, by peroxidase activity (e.g., guaiac), qualitative; other sources*
83631	*Lactoferrin, fecal; quantitative*
83695	*Lipoprotein (a)*
83700	*Lipoprotein, blood; electrophoretic separation and quantitation*
83701	*Lipoprotein, blood; high resolution fractionation and quantitation of lipoproteins including lipoprotein subclasses when performed (e.g., electrophoresis, ultracentrifugation)*
83704	*Lipoprotein, blood; quantitation of lipoprotein particle numbers and lipoprotein particle subclasses (e.g., by nuclear magnetic resonance spectroscopy)*
83900	*Molecular diagnostics; amplification of patient nucleic acid, multiplex, first two nucleic acid sequences*
83907	*Molecular diagnostics; lysis of cells prior to nucleic acid extraction (e.g., stool specimens, paraffin embedded tissue)*
83908	*Molecular diagnostics; signal amplification of patient nucleic acid, each nucleic acid sequence*
83909	*Molecular diagnostics; separation and indentification by high resolution technique (e.g., capillary electrophoresis)*
83914	*Mutation identification by enzymatic ligation or primer extension, single segment, each segment (eg, oligonucleotide ligation assay (OLA), single base chain extension (SBCE), or allele-specific primer extension (ASPE))*
86200	*Cyclic citrullinated peptide (CCP), antibody*
86355	*B cells, total count*
86357	*Natural killer (NK) cells, total count*
86367	*Stem cells (i.e., CD34), total count*
86480	*Tuberculosis test, cell mediated immunity measurement of gamma interferon antigen response*
87209	*Smear, primary source with interpretation; complex special stain (e.g., trichrome, iron hemotoxylin) for ova and parasites*
88333	*Pathology consultation during surgery; cytologic examination (eg, touch prep, squash prep), initial site*
88333 TC	*Pathology consultation during surgery; cytologic examination (e.g., touch prep, squash prep), initial site*
88333 26	*Pathology consultation during surgery; cytologic examination (e.g., touch prep, squash prep), initial site*
88334	*Pathology consultation during surgery; cytologic examination (eg, touch prep, squash prep), each additional site*
88334 TC	*Pathology consultation during surgery; cytologic examination (e.g., touch prep, squash prep), each additional site*
88334 26	*Pathology consultation during surgery; cytologic examination (e.g., touch prep, squash prep), each additional site*
88384	*Array-based evaluation of multiple molecular probes; 11 through 50 probes*
88384 TC	*Array-based evaluation of multiple molecular probes; 11 through 50 probes*
88384 26	*Array-based evaluation of multiple molecular probes; 11 through 50 probes*
88385	*Array-based evaluation of multiple molecular probes; 51 through 250 probes*
88385 TC	*Array-based evaluation of multiple molecular probes; 51 through 250 probes*
88385 26	*Array-based evaluation of multiple molecular probes; 51 through 250 probes*
88386	*Array-based evaluation of multiple molecular probes; 251 through 500 probes*
88386 TC	*Array-based evaluation of multiple molecular probes; 251 through 500 probes*
88386 26	*Array-based evaluation of multiple molecular probes; 251 through 500 probes*
89049	*Caffeine halothane contracture test (CHCT) for malignant hyperthermia susceptibility, including interpretation and report*

Effective January 19, 1993, a laboratory that holds a certificate for provider-performed microscopy procedures may perform only waived tests and those tests specified as provider-performed microscopy procedures in the following table, and no others.

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Table 2: Provider-Performed Microscopy Procedures

Code	Description
Q0111	Wet mounts, including preparations of vaginal, cervical, or skin specimens
Q0112	All potassium hydroxide (KOH) preparations
Q0113	Pinworm examinations
Q0114	Fern test
Q0115	Post-coital direct, qualitative examinations of vaginal or cervical mucous
81015	*Urinalysis; microscopic only*
81000	*Urinalysis, by dipstick or tablet reagent for bilirubin, glucose, hemoglobin, ketones, leukocytes, nitrite, pH, protein, specific gravity, urobilinogen, any number of these constituents; non-automated, with microscopy*
81001	*Urinalysis, by dipstick or tablet reagent for bilirubin, glucose, hemoglobin, ketones, leukocytes, nitrite, pH, protein, specific gravity, urobilinogen, any number of these constituents; automated, with microscopy* (**NOTE**: May only be used when the lab is using an automated dipstick urinalysis instrument approved as waived.)
81020	*Urinalysis; two or three glass test*
89055	*Fecal leukocyte examination*
89190	*Nasal smears for eosinophils*
G0027	Semen analysis; presence and/or motility of sperm excluding Huhner

Medlearn Matters Number: MM4321 Related Change Request (CR) #: 4321
Related CR Release Date: February 17, 2006 Effective Date: January 1, 2006
Related CR Transmittal #: R865CP Implementation Date: July 3, 2006

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Changes to the Laboratory National Coverage Determination Edit Software for April 2006

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, suppliers, and providers billing Medicare carriers and/or fiscal intermediaries (FIs) for clinical diagnostic laboratory services.

Provider Action Needed

STOP – Impact to You

This article is based on Change Request (CR) 4328, which announces the implementation of changes to the list of codes associated with the 23 negotiated laboratory NCDs, and the update of the laboratory edit module for changes in the laboratory NCD code lists for April 2006.

CAUTION – What You Need to Know

The changes to the list of codes are a result of coding analysis decisions developed under the procedures for maintenance of codes in the negotiated NCDs. Several of the listed changes correct codes to reflect the recent Current Procedural Terminology (CPT) update and are necessary so that the laboratory edit module will appropriately process claims using the most current negotiated laboratory NCDs and code lists.

GO – What You Need to Do

See the *Background* section of this article for further details regarding these changes.

Background

In accordance with the Balanced Budget Act of 1997 (Section 4554), the Centers for Medicare & Medicaid Services (CMS) entered into negotiated rulemaking proceedings to develop national coverage determinations (NCDs) for clinical diagnostic laboratory services. Under the negotiations, CMS developed 23 laboratory NCDs, and these NCDs are different than most other Medicare NCDs in that they include lists of ICD-9-CM codes. All codes are included on one of the following lists:

- Covered codes;
- Not covered codes; and
- Codes that do not support medical necessity.

The NCDs were published under the Administrative Procedures Act in the Federal Register of November 23, 2001 (*http://www.access.gpo.gov/su_docs/fedreg/a011123c.html*), and the list of 23 laboratory NCDs is included in the *Additional Information* section of this article. In addition, the CMS website for laboratory NCDs can be found at *http://www.cms.hhs.gov/CoverageGenInfo/05_LabNCDs.asp* on the CMS website.

Nationally uniform software was developed by Computer Sciences Corporation (CSC) and incorporated in the shared systems so that laboratory claims subject to one of the 23 NCDs are processed uniformly throughout the nation effective January 1, 2003. The laboratory edit module for the NCDs is updated quarterly as necessary to reflect ministerial coding updates and substantive changes to the NCDs developed through the NCD process.

(See the *Medicare Claims Processing Manual* (Publication 100-4, Chapter 16, Section 120.2, at *http://www.cms.hhs.gov/Manuals/IOM/list.asp#TopOfPage* on the CMS web site.)

CMS updates the NCD code list quarterly as necessary to incorporate new codes, correct ministerial errors, incorporate the results of Coding Analysis published elsewhere on this site, and incorporate reconsideration of the NCDs that alter covered indications. The quarterly updates are published in the NCD Coding Policy Manual, and you can download the current and previous coding manuals from this site. Alternatively, you can access individual NCDs from the lab index included on the following CMS website: *http://www.cms.hhs.gov/mcd/index_section.asp?ncd_sections=40*

Change Request (CR) 4238 announces the changes that will be included in the April 2006 release of the edit module for clinical diagnostic laboratory services.

The changes are a result of coding analysis decisions developed under the procedures for maintenance of codes in the negotiated NCDs. Several of the listed changes correct codes to reflect the current CPT update. CR 4238 communicates requirements to the laboratory edit module to update it for the following changes in laboratory NCD code lists for April 2006:

Blood Count NCD

Add the following ICD-9-CM code to the list of **codes that do not support medical necessity** for the Blood Count NCD:

Add ICD-9-CM Code Descriptor
V76.51 Special screening for malignant neoplasms, colon

ICD-9-CM Codes Never Covered by Medicare

Delete the following ICD-9-CM code from the list of ICD-9-CM **codes never covered** by Medicare:

Delete ICD-9-CM Code Descriptor
V76.51 Special screening for malignant neoplasms, colon

Fecal Occult Blood Test NCD

Add the following new CPT code to the list of HCPCS/CPT codes covered by Medicare for Fecal Occult Blood Test NCD:

Add CPT Codes Descriptor
82272 Blood occult peroxidase

Delete the following CPT code from the HCPCS/CPT code list for Fecal Occult Blood Test NCD:

Delete CPT Code Descriptor
82270 Fecal occult blood

Hepatitis Panel/Acute Hepatitis Panel NCD

Add the following ICD-9-CM code to the list of ICD-9-CM codes covered by Medicare for Hepatitis Panel/Acute Hepatitis Panel NCD:

Add ICD-9-CM Code Descriptor
790.4 Nonspecific Elevation of Levels of Transaminase or Lactic Acid Dehydrogenase

Lipids Testing NCD

Add the following new CPT codes to the list of HCPCS/CPT codes covered by Medicare for Lipids Testing NCD:

Add CPT Codes Descriptor
83700 Lipoprotein bld, electrophoretic
83701 Lipoprotein bld, hr fraction

Delete the following CPT codes from the HCPCS/CPT code list for Lipids Testing NCD:

Delete CPT Codes Descriptor
83715 Lipoprotein, blood: electrophoretic separation and quantitation
83716 High resolution fractionation and quantitation of lipoprotein cholesterols

Urine Culture, Bacterial NCD

Delete Coding Guideline 1 in the Urine Culture, Bacterial NCD, and renumber the remaining Coding Guidelines.

Note: Changes included in the April 2006 release of the edit module for clinical diagnostic laboratory services become effective for services furnished on or after April 1, 2006.

Implementation

The implementation date for the instruction is April 3, 2006.

Additional Information

For complete details, please see the official instruction issued to your carrier/intermediary regarding this change. That instruction may be viewed at *http://www.cms.hhs.gov/Transmittals/downloads/R864CP.pdf* on the CMS web site.

If you have any questions, please contact your carrier/intermediary at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The following table includes the list of all twenty-three (23) Laboratory National Coverage Determinations, and each NCD can be reviewed at *http://www.cms.hhs.gov/mcd/index_section.asp?ncd_sections=40* on the CMS website.

Laboratory National Coverage Determination (NCD)

Alpha-fetoprotein (AFP) (190.25)
Blood Counts (190.15)
Blood Glucose Testing (190.20)
Carcinoembryonic Antigen (CEA) (190.26)
Collagen Crosslinks, any Method (190.19)
Digoxin Therapeutic Drug Assay (190.24)
Fecal Occult Blood Test (FOBT) (190.34)
Gamma Glutamyl Transferase (GGT) (190.32)
Glycated Hemoglobin/Glycated Protein (190.21)
Hepatitis Panel/Acute Hepatitis Panel (190.33)
Human Chorionic Gonadotropin (hCG) (190.27)
Human Immunodeficiency Virus (HIV) Testing (Diagnosis) (190.14)
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Tumor Antigen by Immunoassay - CA 15-3/CA 27.29 (190.29)
Tumor Antigen by Immunoassay - CA 19-9 (190.30)
Urine Culture, Bacterial (190.12)

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PREVENTIVE SERVICES

Colorectal Cancer: Preventable, Treatable, and Beatable: Medicare Coverage and Billing for Colorectal Cancer Screening

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, nurse practitioners, physician assistants, clinical nurse specialists, outpatient hospital departments, community surgical centers

Provider Action Needed

STOP – Impact to You

March is National Colorectal Cancer Awareness Month. The Centers for Medicare & Medicaid Services (CMS) would like to remind providers to encourage their eligible Medicare patients ages 50 and older to get screened for colorectal cancer. This MLN Matters Special Edition issue reviews Medicare coverage and billing processes for colorectal cancer screening.

CAUTION – What You Need to Know

Medicare has covered colorectal cancer screening since 1998, but the benefit is underused. Claims data from 1998-2002 indicate that less than half of Medicare beneficiaries had any screening test during this five-year period, and less than one-third were tested according to recommended intervals.

GO – What You Need to Do

Encourage your patients to be screened, appropriately bill Medicare for the screening test you provide, and follow up with patients, as needed.

Background

Colorectal cancer is the second leading cause of cancer death in the United States and the third most common type of cancer. In 2005, colorectal cancer was expected to account for 56,290 deaths and 145,290 new cases. Colorectal cancer primarily affects men and women ages 50 and older, and risk increases with age. If detected early, colorectal cancer can be treated and cured.

In January 1998, Medicare began covering colorectal cancer screening. The data currently available (1998 - 2002) indicates that the colorectal cancer screening benefit is underused. Less than half of enrollees had any colorectal cancer test during the five-year period and less than one-third were tested according to recommended intervals.

The U.S. Preventive Services Task Force (USPSTF) evaluates the clinical merits of preventive measures, and strongly recommends ("A" rating) that clinicians screen men and women ages 50 and older for colorectal cancer. The choice of screening strategy should be based on patient preferences, medical contraindications, patient adherence, and resources for testing and follow-up. To read the full recommendation, go to the following link: *http://www.ahrq.gov/clinic/uspstf/uspscolo.htm.*

The Partnership for Prevention conducted a systematic assessment of the clinical preventive services recommended by the USPSTF to help decision-makers identify those services that provide the most value based on two criteria—burden of disease prevented and cost-effectiveness. Screening adults for colorectal cancer screening was among the services considered to be of the greatest value.

Colorectal Cancer Screening Methods

There are a variety of methods available for colorectal cancer screening, including fecal occult blood testing, flexible sigmoidoscopy, colonoscopy, and screening barium enema. It is important that practitioners follow the practice guidelines for screening and follow-up.

Two studies published in January 2005 in the *Annals of Internal Medicine* suggest that the office-based single sample screening fecal occult blood test is of limited value, and that many physicians are not following practice guidelines for screening and follow-up. Click on the following link for information on colorectal cancer detection and American Cancer Society screening recommendations and guidelines: *http://www.cancer.org/docroot/CRI/content/CRI_2_6X_Colorectal_Cancer_Early_Detection_10.asp?sitearea=&level.*

Coverage

Medicare covers the following colorectal cancer screening tests and procedures:

Fecal Occult Blood Test (FOBT)

Medicare covers one FOBT annually for beneficiaries 50 and older. A written order from the beneficiary's attending physician is required. Medicare will pay for an immunoassay-based FOBT as an alternative to the guaiac-based FOBT, but will only pay for one FOBT, not both, per year.

Beneficiaries do not have to pay coinsurance for the FOBT, and don't have to meet the annual Medicare Part B deductible.

Screening Flexible Sigmoidoscopy

Medicare covers a screening flexible sigmoidoscopy once every four years for beneficiaries 50 and older. If a beneficiary had a screening colonoscopy in the previous 10 years, then the next screening flexible sigmoidoscopy would be covered only after 119 months have passed following the month in which the last screening colonoscopy was performed. A doctor of medicine or osteopathy, a physician assistant, a nurse practitioner, or a clinical nurse specialist may perform a screening flexible sigmoidoscopy.

Screening Colonoscopy

Medicare coverage for a screening colonoscopy is based on beneficiary risk.

- For beneficiaries 50 and older not considered to be at high risk for developing colorectal cancer, Medicare covers one screening colonoscopy every 10 years, but not within 47 months of a previous screening flexible sigmoidoscopy.
- For beneficiaries considered to be at high risk for developing colorectal cancer, Medicare covers one screening colonoscopy every two years, regardless of age.

A screening colonoscopy must be ordered and provided by a doctor of medicine or osteopathy.

Screening Barium Enema

Medicare covers a screening barium enema as an alternative to a screening flexible sigmoidoscopy or a screening colonoscopy.

- For beneficiaries 50 and older not considered to be at high risk for developing colorectal cancer, Medicare covers one screening barium enema every four years.
- For beneficiaries considered to be at high risk for developing colorectal cancer, Medicare covers one screening barium enema every two years regardless of age.

A screening barium enema must be ordered in writing and provided by a doctor of medicine or osteopathy once it is determined that it is the appropriate screening method for a beneficiary. A double contrast barium enema is preferable, but the physician may order a single contrast barium enema if it is more appropriate for the beneficiary.

The beneficiary is liable for paying 20% of the Medicare-approved amount (the coinsurance) for screening flexible sigmoidoscopy, screening colonoscopy, and screening barium enema after meeting the annual Medicare Part B deductible.

For a screening flexible sigmoidoscopy or a screening colonoscopy performed in a hospital outpatient department, the beneficiary is liable for paying the Medicare-approved amount (the coinsurance) after meeting the annual Medicare Part B deductible.

Beneficiaries are considered to be at high risk for colorectal cancer if they have any of the following:

- A close relative (sibling, parent, or child) who has had colorectal cancer or an adenomatous polyp;
- A family history of adenomatous polyposis;
- A family history of hereditary nonpolyposis colorectal cancer;
- A personal history of adenomatous polyps;
- A personal history of colorectal cancer;
- A personal history of inflammatory bowel disease, including Crohn's Disease and ulcerative colitis.

How to Bill Medicare

The following Healthcare Common Procedure Coding System (HCPCS) codes should be used to bill for colorectal cancer screening:

HCPCS Code

HCPCS Code	Descriptor
G0104	Colon cancer screening; flexible sigmoidoscopy
G0105*	Colon cancer screening; colonoscopy on individual at high risk
G0106	Colon cancer screening; barium enema as an alternative to G0104
G0107	Colon cancer screening; FOBT, 1-3 simultaneous determinations
G0120	Colon cancer screening; barium enema as an alternative to G0105
G0121	Colon cancer screening; colonoscopy for individuals not meeting criteria for high risk

G0122** Colon cancer screening; barium enema (non-covered)
G0328 Colon cancer screening; as an alternative to G0107; fecal occult blood test, immunoassay, 1-3 simultaneous determinations

* When billing for the "high risk" beneficiary, the screening diagnosis code on the claim must reflect at least one of the high risk conditions mentioned previously. Examples of diagnostic codes are in the colorectal cancer screening chapter (page 81) of the Guide to Preventive Services. This guide is available at *http://www.cms.hhs.gov/MLNProducts/downloads/PSGUID.pdf* on the CMS website.

Code G0122 should be used when a screening barium enema is performed **not as an alternative to either to G0104 or G0105. This service is denied as non-covered because it fails to meet the requirements of the benefit. **The beneficiary is liable for payment.** Reporting of this noncovered code will also allow claims to be billed and denied for beneficiaries who need a Medicare denial for other insurance purposes.

If billing Medicare carriers, the appropriate HCPCS and corresponding diagnosis codes must be provided on Form CMS-1500 (or the HIPAA 837 Professional electronic claim record).

If billing Medicare intermediaries, the appropriate HCPCS, revenue, and corresponding diagnosis codes must be provided on Form CMS-1450 (or the HIPAA Institutional electronic claim record). Information on the type of bill and associated revenue code is also provided in the colorectal cancer-screening chapter (page 82) of the Guide to Preventive Services. This guide is available at: *http://www.cms.hhs.gov/MLNProducts/downloads/PSGUID.pdf* on the CMS website. Reimbursement information is also provided in this guide.

Other Helpful Information

CMS has developed a comprehensive prevention website that provides information and resources for all Medicare preventive benefits. The following link is to the colorectal cancer screening section, and includes website links to information and resources developed by other organizations interested in promoting colorectal cancer screening, including the National Cancer Institute, the Centers for Disease Control and Prevention, and the American Cancer Society: *http://www.cms.hhs.gov/ColorectalCancerScreening/*.

Also, visit the Medicare Learning Network (MLN) website at *http://www.cms.hhs.gov/MLN/* to access the *Guide to Medicare Preventive Services for Physicians, Providers, Suppliers, and Other Health Care Professionals* as well as other educational resources designed for health care professionals to promote and increase national awareness of Medicare-covered preventive services. Once on the MLN site, scroll to the bottom of the page and click on Products, then click on Preventive Services.

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RADIOLOGY

Billing Requirements for Positron Emission Tomography Scans for Dementia and Neurodegenerative Diseases

CMS has issued the following "MLN Matters... Information for Medicare Providers" article.
This information was previously published in the Third Quarter 2005 Medicare B Update! pages 82-83.

IMPORTANT NOTE: This article has been revised to include web addresses consistent with the new CMS website. Previously, this article was revised on April 22, 2005, to show that Change Request (CR) 3426 was revised by CR 3640 (Transmittal 428, dated January 14, 2005). CR 3640 revised billing requirements in CR 3426 for PET Scans for Alzheimer's Disease (AD) by 1) removing the edit for one scan per beneficiary's lifetime for PET AD Scans, and 2) adding requirements for specifying ICD-9 diagnosis coding. In addition, Section 60.1 of the *Medicare Claims Processing Manual* (Publication 100-04) was updated to include specific payment information for claims for all PET Scans for services submitted by Critical Access Hospitals (CAHs). To see CR 3640, go to *http://www.cms.hhs.gov/Transmittals/downloads/R428CP.pdf* on the CMS website. Also, the MLN Matters article related to CR 3640 is located at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/MM3640.pdf* on the CMS website.

Provider Types Affected

Physicians and providers

Provider Action Needed

This instruction notifies physicians and providers that Medicare will provide coverage for 2-deoxy-2- [F-18] fluoro-D-glucose (FDG)-PET scans for beneficiaries with a recent diagnosis of dementia and documented cognitive decline of at least 6 months duration. This service may be covered:

- When the patient meets diagnostic criteria for both fronto-temporal dementia (FTD) and Alzheimer's disease (AD) under specific requirements; **or**
- For use in a Centers for Medicare & Medicaid Services (CMS)-approved practical clinical trial focused on the utility of FDG-PET in the diagnosis or treatment of dementing neurodegenerative diseases.

Background

Effective for dates of service on or after September 15, 2004, Medicare will provide coverage for FDG Positron Emission Tomography PET for one of the following:

- When the patient meets diagnostic criteria for both fronto-temporal dementia (FTD) and Alzheimer's disease; **or**
- When used in a CMS-approved practical neurodegenerative disease clinical trial.

Clinical trial results are expected to help in determining if PET scans contribute to the effective diagnosis and treatment of Medicare beneficiaries with mild cognitive impairment or early dementia, and add information that will help monitor, evaluate, and improve clinical outcomes of patients with this disease.

Refer to the *Medicare Claims Processing Manual*, Publication 100-04, Chapter 13, Section 60, for general Medicare coverage and billing requirements for PET scans for dementia and neurodegenerative diseases.

Also, refer to the *Medicare National Coverage Determinations* (NCD) *Manual*, Publication 100-03, Section 220.6 for complete coverage policy and clinical trial requirements. The revision to the *NCD Manual*, Section 220.6 is an NCD. NCDs are binding on all carriers, fiscal intermediaries, quality improvement organizations, health maintenance organizations, competitive medical plans, and health care prepayment plans.

Under 42 Code of Federal Regulations (CFR) 422.256(b), an NCD that expands coverage is also binding on Medicare Advantage Organizations. In addition, an administrative law judge may not review an NCD. (See §1869(f)(1)(A)(i) of the Social Security Act.)

Key portions of these revised manuals are as follows:

FDG-PET Requirements for Use in the Differential Diagnosis of AD and FTD

According to the NCD on this issue, Medicare covers FDG-PET scans for either a) the differential diagnosis of both FTD and Alzheimer's disease AD under specific requirements **or,** b) its use in a CMS-approved practical clinical trial focused on the utility of FDG-PET in the diagnosis or treatment of dementing neurodegenerative diseases.

For use in the differential diagnosis of FTD and AD, an FDG-PET scan is considered reasonable and necessary for patients with a recent diagnosis of dementia and documented cognitive decline of at least 6 months, who meet diagnostic criteria for both AD and FTD. These patients have been evaluated for specific alternative neurodegenerative diseases or causative factors, but the cause of the clinical symptoms remains uncertain.

The following additional conditions must be met before an FDG-PET scan can be ordered:

- The patient's onset, clinical presentation, or course of cognitive impairment is such that FTD is suspected as an alternative neurodegenerative cause of the cognitive decline. Specifically, symptoms such as social disinhibition, awkwardness, difficulties with language, or loss of executive function are more prominent early in the course of FTD than the memory loss typical of AD;
- The patient has had a comprehensive clinical evaluation (as defined by the American Academy of Neurology (AAN)) encompassing a medical history from the patient and a well-acquainted informant (including assessment of activities of daily living), physical and mental status examination (including formal documentation of cognitive decline occurring over at least 6 months) aided by cognitive scales or neuropsychological testing, laboratory tests, and structural imaging such as magnetic resonance imaging (MRI) or computed tomography (CT);
- The evaluation of the patient has been conducted by a physician experienced in the diagnosis and assessment of dementia;
- The evaluation of the patient did not clearly determine a specific neurodegenerative disease or other cause for the clinical symptoms, and information available through FDG-PET is reasonably expected to help clarify the diagnosis between FTD and AD and help guide future treatment;
- The FDG-PET scan is performed in a facility that has all the accreditation necessary to operate nuclear medicine equipment. The reading of the scan should be done by an expert in nuclear medicine, radiology, neurology, or psychiatry, with experience interpreting such scans in the presence of dementia;
- A brain single photon emission computed tomography (SPECT) or FDG-PET scan has not been obtained for the same indication. The indication can be considered to be different in patients who exhibit important changes in scope or severity of cognitive decline, and meet all other qualifying criteria listed above and below (including the judgment that the likely diagnosis remains uncertain).
- The results of a prior SPECT or FDG-PET scan must have been inconclusive or, in the case of SPECT, difficult to interpret due to immature or inadequate technology. In these instances, an FDG-PET scan may be covered after 1 year has passed from the time the first SPECT or FDG-PET scan was performed.
- The referring and billing provider(s) have documented the appropriate evaluation of the Medicare beneficiary. Providers should establish the medical necessity of an FDG-PET scan by ensuring that the following information has been collected and is maintained in the beneficiary medical record:
- Date of onset of symptoms;
- Diagnosis of clinical syndrome (normal aging; mild cognitive impairment or MCI; mild, moderate or severe dementia);
- Mini mental status exam (MMSE) or similar test score;
- Presumptive cause (possible, probable, uncertain AD);
- Any neuropsychological testing performed;
- Results of any structural imaging (MRI or CT) performed;
- Relevant laboratory tests (B12, thyroid hormone); and
- Number and name of prescribed medications.
- The billing provider must furnish a copy of the FDG-PET scan result for use by CMS and its contractors upon request.
- These services should be billed with HCPCS code of G0336 (Pet imaging, brain imaging for the differential diagnosis of Alzheimer's disease with aberrant features vs. FTD).

FDG-PET Requirements for Use in the Context of a CMS-Approved Neurodegenerative Disease Practical Clinical Trial Utilizing Specific Protocol

With regard to use of the FDG-PET in the context of a CMS-approved clinical trial, the clinical trial must compare patients who do and those who do not receive an FDG-PET scan and have as its goal to monitor, evaluate, and improve clinical outcomes. In addition, it must meet the following basic criteria:

- Written protocol on file;
- Institutional Review Board review and approval;
- Scientific review and approval by two or more qualified individuals who are not part of the research team; and
- Certification that investigators have not been disqualified.

Physicians should note that a **QV** modifier must be used when billing Medicare carriers for a CMS-approved neurodegenerative disease practical clinical trial. In addition, on such claims from trials that are billed to Medicare intermediaries, a second diagnosis code **(ICD-9) of V70, 7,** along with the appropriate principal diagnosis code and **HCPCS code G0336** must be entered on the CMS-1450 or its electronic equivalent. There will be a link on the *http://www.cms.hhs.gov/center/coverage.asp* website that will have a list of all the participating trial facilities once they have been selected.

Implementation

The implementation date for this instruction is October 4, 2004.

Additional Information

As previously mentioned, the *Medicare Claims Processing Manual* (Publication 100-04), Chapter 13 (Radiology Services), Section 60 (Positron Emission Tomography (PET) Scans), is being updated by this instruction. It includes billing and claims processing requirements for PET Scans for beneficiaries with a recent diagnosis of dementia and documented cognitive decline of at least six months duration who meet diagnostic criteria for both FTD and AD, or its use in a CMS-approved practical clinical trial focused on the utility of FDG-PET in the diagnosis or treatment of dementing neurodegenerative diseases.

In addition, the *Medicare NCD Manual* (Publications 100-03), Chapter 1 (Coverage Determinations) Section 220 (Radiology), Subsection 6 (Positron Emission Tomography (PET)) Scans, is being updated by this instruction to include complete coverage policy and requirements for related clinical trials.

These updated manual instructions are included in the official instruction issued to your carrier/intermediary, which can be found by going to *http://www.cms.hhs.gov/Transmittals/downloads/R310CP.pdf* on the CMS website.

If you have questions, please contact your intermediary at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

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SURGERY

Coverage and Billing for Ultrasound Stimulation for Nonunion Fracture Healing

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, suppliers, and providers billing Medicare fiscal intermediaries (FIs), including regional home health intermediaries (RHHIs) for ultrasound stimulation for nonunion fracture healing.

Provider Action Needed

STOP – Impact to You

This article is based on Change Request (CR) 4085, which supplements CR 3836 - Coverage and Billing Requirements for Ultrasound Stimulation for Nonunion Fracture Healing.

CAUTION – What You Need to Know

Effective for services performed on or after April 27, 2005, ultrasonic osteogenic stimulators are covered as medically reasonable and necessary for the treatment of nonunion bone fractures prior to surgery. Please note that there have been changes made to CR 3836 business requirements.

These changes are discussed in the *Additional Information* section of this article.

All other material and information remain the same as in the original CR 3836.

GO – What You Need to Do

See the *Background* section of this article for further details regarding this change.

Background

The Centers for Medicare & Medicaid Services (CMS) determined that evidence is adequate to conclude that it is reasonable and necessary to use non-invasive ultrasound stimulation for the treatment of nonunion bone fractures prior to surgical intervention.

Therefore, effective for services performed on or after April 27, 2005, ultrasonic osteogenic stimulators are covered as medically reasonable and necessary for the treatment of nonunion bone fractures prior to surgery.

Coverage and Billing for Ultrasound Stimulation for Nonunion Fracture Healing

An ultrasonic osteogenic stimulator is a non-invasive device that emits low intensity, pulsed ultrasound. This device is applied to the surface of the skin at the fracture site and ultrasound waves are emitted via a conductive coupling gel to stimulate fracture healing.

Ultrasonic osteogenic stimulators are not to be used concurrently with other non-invasive osteogenic devices.

Coverage Requirements

Effective for dates of service on and after April 27, 2005, ultrasonic osteogenic stimulators are covered as medically reasonable and necessary for the treatment of nonunion bone fractures prior to surgical intervention. In demonstrating nonunion fractures, CMS expects a minimum of **two** sets of radiographs, obtained prior to starting treatment with the osteogenic stimulator, separated by a minimum of 90 days.

Each radiograph set must include multiple views of the fracture site, accompanied with a written interpretation by a physician stating that there has been no clinically significant evidence of fracture healing between the two sets of radiographs.

For further coverage information, please refer to the Medicare *National Coverage Determinations Manual* (Pub.100-03), Chapter 1, Section 150.2, which can be found at *http://www.cms.hhs.gov/manuals/downloads/ncd103c1_Part2.pdf* on the CMS website.

Note: Hospitals should note that there are no covered services for ultrasonic osteogenic stimulation for which hospitals can be paid by the FI. Thus, hospitals cannot bill for ultrasonic osteogenic stimulators.

Bill Types When Billing RHHIs

When billed to RHHIs, ultrasonic osteogenic stimulators must be billed on type of bill 32X, 33X, 34X, and is payable under the durable medical equipment, prosthetics, orthotics, and supplies (DMEPOS) fee schedule.

Note: Ultrasonic osteogenic stimulators must be in the patient's home health plan of care if billed on TOBs 32X or 33X.

Billing Instructions When Billing Medicare Carriers

Effective for dates of service on or after April 27, 2005, carriers will allow payment for ultrasonic osteogenic stimulators with the following current procedural terminology (CPT) code:

- ***20979*** - Low intensity ultrasound stimulation to aid bone healing, noninvasive (nonoperative).

Billing Instructions for Durable Medical Equipment Regional Carriers (DMERCs) and Regional Home Health Intermediaries (RHHIs)

Effective for dates of service on or after April 27, 2005:

- DMERCs and RHHIs will allow payment for ultrasonic osteogenic stimulators with the following HCPCS codes:
- **E0760** for low-intensity ultrasound (include modifier "KF"); or
- **E1399** for other ultrasound stimulation (include modifier "KF").
- RHHIs will:
- Pay for ultrasonic osteogenic stimulators only when services are submitted on type of bills (TOBs) 32X, 33X, or 34X;
- Pay HHAs on TOBs 32X, 33X, and 34X for ultrasonic osteogenic stimulators on the DMEPOS fee schedule.

Note: Medicare carriers, FIs, and RHHIs will adjust claims with dates of service on and after April 27, 2005, if brought to their attention.

Implementation

The implementation date for the instruction is April 3, 2006.

Additional Information

Some of the differences between CR 3836 and the new CR 4085 include the following:

- A modifier is not needed when billing code *20979* to a carrier as a result of CR 4085.
- Modifier "KF" is now to be used when billing code E0760 or code E1399 to a DMERC or RHHI.

For complete details, please see the official instruction issued to your carrier/DMERC/FI/RHHI regarding this change. That instruction may be viewed at *http://www.cms.hhs.gov/Transmittals/downloads/R816CP.pdf* on the CMS website.

If you have any questions, please contact your carrier/DMERC/FI/RHHI at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4085 Related Change Request (CR) #: 4085
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THERAPY SERVICES

Therapy Caps Exception Process

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Providers, physicians, and nonphysician practitioners (NPPs) who bill Medicare contractors (fiscal intermediaries (FIs) including regional home health intermediaries (RHHIs), and carriers) under the Part B benefit for therapy services

Key Points

- Effective January 1, 2006, a financial limitation (therapy cap) was placed on outpatient rehabilitation services received by Medicare beneficiaries. These limits apply to outpatient Part B therapy services from all settings except the outpatient hospital (place of service code 22 on carrier claims) and the hospital emergency room (place of service code 23 on carrier claims).

Outpatient rehabilitation services include:

- **Physical therapy –** including outpatient speech-language pathology: Combined annual limit for 2006 is $1,740; and
- **Occupational therapy –** annual limit for 2006 is $1,740.

- In 2006 Congress passed the Deficit Reduction Act (DRA), which allows the Centers for Medicare & Medicaid Services (CMS) to grant, at the request of the individual enrolled under the Part B benefit or a person acting on behalf of that individual, **exceptions to therapy caps for services provided during calendar year 2006**, if these services meet certain qualifications as medically necessary services (Section 1833(g)(5) of the Social Security Act).
- The exception process may be accomplished automatically for certain services, and by request for exception, with the accompanied submission of supporting documentation, for certain other services.
- Medicare beneficiaries will be automatically excepted from the therapy cap and will not be required to submit requests for exception or supporting documentation if those beneficiaries:
  - Meet specific conditions and complexities listed in the *Medicare Claims Processing Manual*, Pub. 100-04, Chapter 5, (as revised by CR 4364) for exception from the therapy cap; or
  - Meet specific criteria for exception, in addition to those listed in the *Medicare Claims Processing Manual*, Pub. 100-4, Chapter 5, where the Medicare contractor has published additional exceptions, when the contractor believes, based on the strongest evidence available, that the beneficiary will require additional therapy visits beyond those payable under the therapy cap.
    - Medicare beneficiaries may be manually excepted from the therapy cap if their providers believe that the beneficiaries will require more therapy visits than those payable under the therapy cap, but the patients do not meet at least one of the above bulleted criteria for automatic exceptions.

You may submit a request, with supporting documentation, for a specific number (not to exceed 15 future treatment days for each discipline of occupational therapy, physical therapy, and speech language pathology services) of additional therapy visits.

- Please refer to the *Additional Information* section of this article for more detailed information about the therapy caps exception process.

Background

Financial limitations on Medicare-covered therapy services (therapy caps) were initiated by the Balanced Budget Act of 1997. These caps were implemented in 1999 and for a short time in 2003. Congress placed moratoria on the limits for 2004 and 2005.

The moratoria are no longer in place, and caps were implemented on January 1, 2006. Congress has provided that exceptions to these dollar limitations of $1,740 for each cap in 2006 may be made when provision of additional therapy services is determined to be medically necessary.

Additional Information

Billing Guidelines

- **Modifier KX –** You must include modifier KX on the claim identified as a therapy service with a GN, GO, GP modifier when a therapy cap exception has been approved, or it meets all the guidelines for an automatic exception. This allows the approved therapy services to be paid, even though they are above the therapy cap financial limits.
- **Separate requests –** You must submit separate requests for exception from the combined physical therapy and speech language pathology cap and from the occupational therapy cap. In general, requests for exception from the therapy cap should be received **before** the cap is exceeded because the patient is liable for denied services based on caps.

- **Subsequent requests during the same episode of care –** To request therapy services in addition to those previously approved, you must submit a request for approval along with supporting documentation for a specific number of additional therapy treatment days, not to exceed 15, **each time** the beneficiary is expected to require more therapy days than previously approved. It is appropriate to send documentation for the entire planned episode of care if the episode exceeds the 15 treatment days allowed.
    - When those additional visits are approved as reasonable and necessary based on the documentation you submit, an exception to the therapy cap will be approved and bills may be submitted using t modifier KX. If the contractors have reason to believe that fraud, misrepresentation, or abusive billing has occurred, they have the authority to review claims and may deny claims even though prior approval was granted.

ICD-9 Codes That Qualify for the Automatic Therapy Cap Exception Process Based Upon Clinical Condition or Complexity

CR 4364 transmittal that contains these codes is the one that revises the *Medicare Claims Processing Manual*, available on the CMS website at *http://www.cms.hhs.gov/Transmittals/downloads/R855CP.pdf.*

You may wish to bookmark that link so you may easily reference these codes.

Documentation

Providers who believe that it is medically necessary for their patient to receive therapy services in excess of the therapy cap limitations (and the patient does not fall into the automatically excepted categories mentioned above) must submit documentation, sufficient to support medical necessity, in accordance with the revised *Medicare Benefit Policy Manual*, Pub.100-02 Chapter 15, Section 220.3; and the revised *Medicare Claims Processing Manual*, Pub. 100-04, Chapter 5, Sections 10.2 and 20, with the request for treatment days in excess of those payable under the therapy cap.

These manual sections contain important definitions, as well as examples of acceptable documentation, and are attached to CR 4364. CR 4364 is in three parts, one each for the revised manuals, i.e.:

- The *Medicare Benefit Policy Manual*, located on the CMS website at *http://www.cms.hhs.gov/Transmittals/downloads/R47BP.pdf*.
- The *Medicare Claims Processing Manual*, located at *http://www.cms.hhs.gov/Transmittals/downloads/R855CP.pdf*.
- The *Medicare Program Integrity Manual*, located on the CMS website at *http://www.cms.hhs.gov/Transmittals/downloads/R140PI.pdf*.

The following types of documentation of therapy services are expected to be submitted in response to any requests for documentation, unless the contractor requests otherwise:

1. **Evaluation and Certified Plan of Care** – 1-2 documents.
2. **Certification** – Physician/NPP approval of the plan required 30 days after initial treatment-or delayed certification.
3. **Clinician-signed Interval Progress Reports** (when treatment exceeds ten treatment days or 30 days) – These must be sufficient to explain the beneficiary's current functional status and need for continued therapy with the request for therapy visits in excess of those payable under the therapy cap. This is not required to be provided daily in treatment encounter notes or for an incomplete interval when unexpected discontinuation of treatment occurs.
4. **Treatment Encounter Notes** – The treatment encounter note is acceptable if it records the name of the treatment; intervention, or activity provided; the time spent in services represented by timed codes; the total treatment time; and the identity of the individual providing the intervention. These may substitute for progress reports if they contain the requirements of interval progress reports at least once every ten treatment days or once in the interval.
5. For therapy caps exceptions purposes, records justifying services over the cap, either included in the above or as a separate document.

Please see the revised Section 220.3 of the *Medicare Claims Processing Manual* located at *http://www.cms.hhs.gov/Transmittals/downloads/R855CP.pdf* for more details about the types of documentation required and explanations of what that documentation should contain.

When reviewing documentation, Medicare contractors will:

- Consider the entire record when reviewing claims for medical necessity so that the absence of an individual item of documentation does not negate the medical necessity of a service when the documentation as a whole indicates the service is necessary.
- Consider a dictated document to be completed on the day it is dictated if the identity of the qualified professional is included in the dictation.
- Consider a document an evaluation or re-evaluation (for documentation purposes, but not necessarily for billing purposes) if it includes a diagnosis, subjective and/or objective condition, and prognosis. This information may be included in or attached to a plan. The inclusion of this information in the documentation does not necessarily constitute a billable evaluation or reevaluation unless it represents a service.
- Accept a referral/order and evaluation as complete documentation (certification and plan of care) when an evaluation is the only service provided by a provider/supplier in an episode of treatment.

Medicare Contractor Decisions

If determined to be medically necessary, your Medicare contractor will grant additional treatment days for occupational therapy, physical therapy, and speech language pathology.

It is preferable that the request for exception be received before the therapy cap is actually exceeded. However, your Medicare contractor will approve additional therapy treatment days retroactively if they are deemed medically necessary, in the exceptional circumstance where a timely request for exception from the therapy cap is not received before the therapy cap is surpassed.

Your Medicare contractor may also approve additional therapy visits already provided when the request is accompanied by documentation supporting medical necessity of the services.

Please note that outpatient therapy services appropriately provided by assistants or qualified personnel will be considered covered services only when the supervising clinician personally performs or participates actively in at least one treatment session during an interval of treatment. Claims for services above the cap that are not deemed medically necessary will be denied as a benefit category denial.

Note: If your Medicare contractor does *not* make a decision within ten business days of receipt of the request and documentation, then the decision for therapy cap exception is considered to be deemed approved as medically necessary for the number of future visits requested (not to exceed 15).

Notification

You will be notified as to whether or not an exception to the cap has been made (and if so, for how many additional future visits) as soon as practicable once the contractor has made its decision.

This notification is not an initial determination and, therefore, does not carry with it administrative appeal rights. For examples of the standard letters from the *Medicare Program Integrity Manual*, 100-8, Section 3.3.1.2, please refer to the Attachments to CR 4364. The examples include:

- Letter #1 – Approved
- Letter #2 – Negative Decision-Medical Necessity
- Letter #3 – Denied-Insufficient Documentation

Revised Medicare Summary Notice (MSN) Messages

The MSN messages (17.13; 38.18) are revised to inform beneficiaries about the therapy caps and approved medically necessary exceptions. These notices are also part of CR4 364.

Once again, there are three transmittals that comprise CR 4364. They are:

- The *Medicare Benefit Policy Manual* revision on the CMS website at *http://www.cms.hhs.gov/Transmittals/downloads/R47BP.pdf*.
- The *Medicare Claims Processing Manual* revision, located on the CMS website at *http://www.cms.hhs.gov/Transmittals/downloads/R855CP.pdf*.
- The *Medicare Program Integrity Manual* revision, located on the CMS website at *http://www.cms.hhs.gov/Transmittals/downloads/R140PI.pdf*.

If you have any questions, contact your Medicare contractor at their toll free number, which is available on the CMS website at *http://www.cms.hhs.gov/apps/contacts/*.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4364
Related CR Release Date: February 15, 2006
Effective Date: January 1, 2006
Related Change Request (CR) Number: 4364
Related CR Transmittal Number: R47BP, R140PI, R855CP
Implementation Date: No later than March 13, 2006

This article was prepared as a service to the public and is not intended to grant rights or impose obligations. This article may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations and other interpretive materials for a full and accurate statement of their contents.

Guidelines for Therapy Cap Exception Process

The Deficit Reduction Act of 2005 (DRA) directed CMS to create a process to allow exceptions to the therapy caps where continued therapy services are medically necessary services provided **on or after January 1, 2006.**

This article provides:

- Key points of interest to providers submitting claims under the automatic exceptions process.
- Instructions for submitting requests via the manual exceptions process.
- Important tips and reminders.

Key Points of Interest to Providers Submitting Claims Under the Automatic Exceptions Process

- No request is required, simply verify that the patient's records meet all documentation requirements and submit your claim-attaching **modifier KX** to all therapy line items. *(Do not submit documentation unless requested.)*
- The following ICD-9-CM codes and ranges describe the conditions (etiology or underlying medical conditions) that may result in excepted conditions and complexities (marked *) that may cause medically necessary therapy services to qualify for the automatic therapy cap exception. If a diagnosis code is not listed here, then the disorder may still qualify for an exception by approval via the manual exceptions request process. The codes apply to all therapy disciplines, but may be used only when the code is applicable to the condition being actively treated. For example, an exception should not be claimed for a diagnosis of hip replacement when the service provided is for an unrelated dysphagia.

250 – 250.93*	353 – 357	**486***	**724.3***	828.0 – 828.1
278.01 – 278.02*	359.0 – 359.9	**490 – 496***	**724.4***	852.00 – 852.59
290.0 – 290.4*	**386.0 – 386.9***	**707.99 – 707.9***	726.10 – 726.19	853.00 – 853.19
294.0 – 294.9*	**401.0 – 401.9***	710.0 – 710.9	727.61 – 727.62	854.00 – 854.19
311*	**402.00 – 402.91***	**711.00 – 711.99***	733.00	881.0 – 881.2
323.0 – 323.0*	**414.00 – 414.9***	**713.0 – 713.8***	780.93	882.0 – 882.2
331.0 – 331.9	**415.0 – 415.19***	**714.0 – 714.9***	781.2	884.0 – 884.2
332.0 – 332.1	**416.0 – 416.9***	715.09	781.3	887.0 – 887.7
333.0 – 333.99	**427.0 – 427.0***	715.11	781.8	897.0 – 897.7
334.0 – 334.9	**428.0 – 428.9***	715.15	**781.92***	952.00 – 952.9
335.0 – 335.9	430 – 432.9	715.16	784.3 – 784.69	941.00 – 952.9
336.0 – 336.9	433.0 – 434.9	715.91	787.2	959.01
337.20 – 337.29	436	715.96	806.00 – 806.99	V43.64
340	437.0 – 437.9	718.44	810.00 – 810.13	V43.65
342.00 – 342.9	438.0 – 438.9	718.49	811.00 – 811.19	V43.61
343.0 – 343.9	**443.0 – 443.9***	**719.7***	812.00 – 812.59	V49.63 – 49.67
344.00 – 344.9	**453.0 – 453.9***	721.91	813.00 – 813.93	V49.73 – 49.77
348.9 – 348.9	457.0 – 457.1	723.4	820.00 – 820.9	
349.0 – 349.9	478.30 – 478.5	724.02	821.0 – 821.39	

* Complexities

- The following examples are clinical complexities that may also justify an automatic exception to the therapy caps for **any** condition that necessitates skilled therapy services, regardless of whether it is on the list of diagnosis codes. As in all exceptions, the services rendered above the caps must be documented, covered, medically necessary services. The mere existence of one of these complexities **does not assure** that the services were medically necessary. The clinician's documentation must justify the use of **modifier KX.**
- The beneficiary was discharged from a hospital or skilled nursing facility (SNF) within 30 treatment days of starting this episode of outpatient therapy. Indicate date of discharge and name of hospital or SNF.
- The beneficiary has, in addition to another disease or condition being treated, generalized musculoskeletal conditions or conditions affecting multiple sites not listed as automatically excepted by conditions that will directly and significantly impact the rate of recovery.
- The beneficiary has a mental or cognitive disorder in addition to the conditions being treated that will directly and significantly impact the rate of recovery.

  For the above complexities, list in your documentation all relevant disorders or conditions and describe the impact. For example: A sprained ankle does not qualify for exception by condition, but if the patient also has a dysfunctional wrist on the opposite side that precludes the use of a cane, it would cause a direct and significant impact on the patient's need for skilled physical therapy, and might require services that exceed caps.
- The beneficiary requires PT and SLP services concurrently. If the combination of the two services causes the cap to be exceeded for necessary services, the services are excepted from the PT/SLP cap. The OT cap is not affected.
- The beneficiary had a prior episode of outpatient therapy during this calendar year for a **different** condition. The second condition treated in the year may not be on the list of excepted conditions. If services are medically necessary and would be payable under the cap, an exception is allowed if prior use of services for a different condition caused the cap to be exceeded and the medically necessary services to be denied. In cases where the beneficiary was treated in the same year for the same condition, contractor approval is required for use of **modifier KX**.
- The beneficiary requires this treatment in order to return to a premorbid living environment. Document what environment and what is needed to return. For example: Patient is progressing (see FIM scores) and has good potential for completing goals for independent toileting, which is required for discharge from the nursing home setting and return to the assisted living facility where she resided prior to the CVA.

    - The following therapy evaluation services are excepted from the therapy caps. When submitting claims for evaluation services that exceed the caps, providers and suppliers are instructed to attach **modifier KX.**

92506 92597 92607 92608 92610 92611 92612 92614
92616 96105 97001 97002 97003 97004

Instructions for Submitting Requests Via the Manual Exception Process

Providers need to submitt a written request to the contractor for medical review for patients who are expected to exceed the therapy caps, but do **not** meet one of the conditions for the automatic exception.

- You **must** submit in writing and complete in its entirety the "Request for Exception from Therapy Cap" form.
- The following documentation **must** be faxed along with your completed form. If all required documentation is not attached, a decision will be made based solely on the submitted documentation:

- Evaluation and certified plan of care
- Certification
- Clinician's signed progress reports
- Treatment encounter notes
- Medical justification (explanation of medical necessity)

- Requests will only be accepted via the fax number 1-904-791-8006. Requests sent any other way (e.g., mail, appeals etc,) will be returned with instructions on how to correctly submit. In the very near future, the fax number shown above will change to allow for a separate toll free fax number for Florida Part A, Florida Part B and Connecticut Part B. This information will be posted to our website along with a new updated form.

One of the following responses will be faxed within 10 business days of receipt of your request to the fax number provided on the request form:

1. Based on your documentation, the beneficiary does not meet medical necessity requirements for granting the exception.
2. Based on your documentation, the beneficiary meets the medical necessity requirements for granting an exception, for all days requested. You may submit claims using **modifier KX** for the requested number of days.
3. Based on your documentation, the beneficiary meets medical necessity requirements for granting the exception, but not for all days requested. You may submit claims using **modifier KX** for the number of days indicated in this letter.
4. We received your request, but did not meet the 10-day requirement; therefore all days requested are granted. You may submit claims using **modifier KX** for the number of days indicated in this letter.

Important Tips and Reminders

- The automatic exceptions process will be closely monitored via the normal progressive corrective action (PCA) process.
- If you are a Medicare provider currently going through the progressive corrective action process and are on prepayment review due to a high error rate, **you are not allowed** to participate in the therapy cap exception process.
- Due to changes required by the Centers for Medicare & Medicaid Services (CMS) implemented with change request 4364 (transmittals 855, 140 and 47), the local coverage determination (LCD) for Florida providers titled "Therapy and Rehabilitation Services (L6196), and for Connecticut providers titled "Physical Medicine and Rehabilitation (L13920), have been updated. It is your responsibility to be aware of these changes. To view this LCD, access the provider education website *http://www.floridamedicare.com* or *http://www.connecticutmedicare.com*. From the home page, select "Part B" on the top navigational menu. On the next screen, click on "Final" under the local Medical Coverage section on the left navigational menu.
- For all claims submitted with **modifier KX** during the interim process that may have been denied in error (rejected for Part A providers), you may resubmit your claim for reprocessing.
- It is expected that a manual request for therapy cap exceptions will be submitted prior to the beneficiaries meeting the financial limitation. However, a request for exceptions for services already provided may sometimes be necessary. Please provide the appropriate documentation and justification of the medical necessity for the services provided and include the dates with your manual request as retroactive services in the block titled "*First date of denied Services and/or Estimated Date Service Cap is Exceeded"* of the "Request for Exception from the Therapy Caps" form. Providers are cautioned against abuse of this process by routinely requesting exceptions for past services.
- You must continue to use modifiers GN, GP, and GO on all therapy services when using **modifier KX.** There is no specific order that must be followed.

To download the "Request for Exception from Therapy Cap" form, from the home page on the provider education website *http://www.floridamedicare.com* or *http://www.connecticutmedicare.com*, select "Forms" under the "Resources" section on the left navigational menu. On the next screen, click on "Request for Exception from the Therapy Caps" under the "Resource Order Forms" section.

Source: CMS Pub. 100-04, Transmittal 855, CR 4364

FIRST COAST SERVICE OPTIONS, INC.
A CMS contracted Intermediary & Carrier

CMS CENTERS for MEDICARE & MEDICAID SERVICES

REQUEST FOR EXCEPTION FROM THE THERAPY CAPS

Attention Provider

You must submit the following types of documentation of therapy services:

1. Evaluation and Certified Plan of Care
2. Certification
3. Clinician-signed Progress Reports
4. Treatment Encounter Notes
5. Justification (Explanation of Medical Necessity)

If all required documentation is not attached, a decision will be made based solely on information received

You must provide documentation that is sufficient to support medical necessity for the additional treatment days, which shall be in accordance with the revised Medicare Benefit Policy Manual, Pub 100-02, Chapter 15, Section 220.3 and the revised Medicare Claims Processing Manual, Pub 100-04, Chapter 5, Sections 10.2 and 20.

It is preferable that all manual requests for exception be submitted before the therapy cap has actually been exceeded. However, in the exceptional circumstance where a timely request is not made before the cap is surpassed, additional treatment days may be approved retroactively if they are deemed medically necessary.

Date of Request	Date to Start Requested Exception	First Date of Denied Services and/or Estimated Date Service Cap is Exceeded	
Beneficiary Name & HIC#			
Request is for: *(check only one; submit a separate request for each therapy)* Physical Therapy ☐ Occupational Therapy ☐ Speech-language Pathology ☐			
Provider Name			Provider Number
Number of Exceptions Already Requested for this Episode of Care *(If applicable)*	Number of Treatment Days Being Requested *(Not to exceed 15 days)*	**Primary Diagnosis Code (Please list only one)** 1.	Secondary/ Additional Diagnosis Codes 1. 2. 3. 4.
Name, and telephone number of person to contact regarding this request			*Fax number for purposes of receiving a response to this request*

FAX TO:
Florida Part A (904) 791-8006 Florida Part B (904) 791-8006 Connecticut Part B (904) 791-8006

Medical Review and Education 19 Tower, 532 Riverside Ave, Jacksonville, Florida 32202 Form Date March 10, 2006

Annual Update to the Therapy Code List

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Private practicing therapists, physicians, suppliers, and providers of therapy services billing Medicare carriers and/or fiscal intermediaries (FIs), including regional home health intermediaries (RHHIs) for rehabilitation therapy services.

Provider Action Needed

STOP – Impact to You

This article is based on change request (CR) 4226, which implements policy changes discussed in the outpatient prospective payment system (OPPS) final rule for calendar year (CY) 2006 and the Medicare physician fee schedule (MPFS) final rule for CY 2006.

CAUTION – What You Need to Know

CR 4226 describes changes to, and billing instructions for, payment policies for rehabilitation therapy services, including physical therapy, occupational therapy and speech-language pathology. It also updates the list of codes that sometimes or always describe therapy services and their associated policies.

GO – What You Need to Do

See the *Background* section of this article for further details regarding these changes.

Background

The Social Security Act (Section 1834(k)(5)) requires that all claims for outpatient rehabilitation therapy services and all comprehensive outpatient rehabilitation facility (CORF) services be reported using a uniform coding system.

The Healthcare Common Procedure Coding System/*Current Procedural Terminology*, 2006 – Fourth Edition (HCPCS/*CPT-4*), is the coding system used for the reporting of these services.

The uniform coding requirement in the Social Security Act is specific to payment for all CORF services and outpatient rehabilitation therapy services that are provided and billed to carriers and FIs including:

- Physical therapy
- Occupational therapy
- Speech-language pathology.

Note: Section 1834(k)(5) of the Social Security Act may be found at *http://www.ssa.gov/OP_Home/ssact/title18/1834.htm*.

The Medicare physician fee schedule (MPFS) is used to make payment for these therapy services at the nonfacility rate. The following "providers of therapy services" must bill the FI/RHHI for outpatient rehabilitation services using HCPCS codes:

- Hospitals (to outpatients and inpatients who are not in a covered Part A[1] stay)
- Skilled nursing facilities (SNFs) (to residents not in a covered Part A stay and to nonresidents who receive outpatient rehabilitation services from the SNF)
- Home health agencies (HHAs) (to individuals who are not homebound or otherwise are not receiving services under a home health plan of care[2] [POC])
- Comprehensive outpatient rehabilitation facilities (CORFs)
- Providers of outpatient physical therapy and speech-language pathology services (OPTs), also known as rehabilitation agencies (previously termed outpatient rehabilitation facilities).

[1] The requirements for hospitals and SNFs apply to inpatient Part B and outpatient services only. Inpatient Part A services are bundled into the respective prospective payment system payment; no separate payment is made.

[2] For HHAs, HCPCS/*CPT* coding for outpatient rehabilitation services is required only when the HHA provides such service to individuals that are not homebound and, therefore, not under a home health plan of care.

The following practitioners must bill the carriers for outpatient rehabilitation therapy services using HCPCS/*CPT* codes:

- Physical therapists in private practice (PTPPs)
- Occupational therapists in private practice (OTPPs)
- Physicians, including MDs, DOs, podiatrists and optometrists
- Certain nonphysician practitioners (NPPs), acting within their state scope of practice, e.g., nurse practitioners and clinical nurse specialists.

Change Request 4226 Requirements

- Describes changes to, and billing instructions for, payment policies for rehabilitation therapy services, including physical therapy, occupational therapy and speech-language pathology.
- Updates the list of codes that sometimes or always describe therapy services and their associated policies
- Reflects policy changes implemented in (a) the OPPS final rule for CY 2006 and (b) the Medicare physician fee schedule (MPFS) final rule for CY 2006.

Other policies contained in CR 4226 correct or clarify the previous policy noted in CR 3647 (Transmittal 515 dated April 1, 2005).

The therapy code list and associated policies for CY 2006 is updated by CR4226 as described below.

Note: **CR 3647 may be found on the CMS website at *http://www.cms.hhs.gov/Transmittals/downloads/R515CP.pdf*.**

The MLN Matters article that corresponds to CR3647 may be reviewed on the CMS website at *http://www.cms.hhs.gov/MedlearnMattersArticles/downloads/MM3647.pdf*.

Orthotic Management and Prosthetic Management Services

In order to create a new category under the section for physical medicine and rehabilitation services, HCPCS/*CPT* modified the descriptors of one of these codes, *CPT* code *97504* (2005), and renumbered it as well as two other HCPCS/*CPT* codes.

The new therapy code list removes the CY 2005 CPT codes *97504, 97520 and 97703*, and replaces them with *CPT* codes *97760, 97761 and 97762*, respectively, for use in CY 2006. The following table contains a list of the added CY 2006 CPT codes and the new short descriptor for *CPT* code *97760*:

2006 Code	2006 Short Descriptor	2005 Code
97760	Orthotic management and training	97504
97761	Prosthetic training	97520
97762	C/o for orthotic/prosth use	97703

Active Wound Care Management Services

The therapy code list contains five (5) HCPCS/*CPT* codes that represent active wound care services: *CPT* codes *97602, 97605, 97606, 97597 and 97598*. Three of these *CPT* codes for wound care (*97602, 97605, and 97606*) were previously noted as "bundled" services for payment purposes under the MPFS and represented "always therapy" services.

For CY 2006, these three codes were changed to "sometimes therapy" services. While *CPT* code *97602* remains a bundled service under the MPFS, *CPT* codes *97605* and *97606*, which represent services for negative pressure wound therapy, are now valued and active codes under the MPFS.

Except as noted below for hospitals subject to the OPPS, the requirements for "sometimes therapy" apply. These requirements are described in more detail in Publication 100-04, Chapter 5, Section 20, of the *Medicare Claims Processing Manual*. That manual is available on the CMS website at *http://www.cms.hhs.gov/Manuals/IOM/list.asp#TopOfPage*.

A new payment policy for hospitals paid under the OPPS is being implemented for these five wound care HCPCS/*CPT* codes – *97602, 97605, 97606, 97597, and 97598*, and the indicator **"?"** is being added as a note to the code list. The indicator **"?"** signifies that these codes represent "sometimes therapy" services and will be paid under the OPPS when (a) the service is not performed by a therapist (i.e., under the therapy benefit); and (b) it is inappropriate to bill the service under a therapy plan of care.

Wound care provided, which meets these two requirements, should not be billed with a therapy modifier (e.g., GP, G0, or GN) or a therapy revenue code (e.g., 42x, 43x, or 44x). As for other "sometimes therapy" codes, these services are considered therapy services (i.e.; under the therapy benefit) when rendered by a therapist.

They are also considered therapy services when rendered by physicians and nonphysician practitioners who are not therapists in situations where the service provided is integral to an outpatient rehabilitation therapy plan of care. When such services are therapy services as noted above, the appropriate therapy modifier is required.

2006 Status	HCPCS/*CPT* Code	Short Descriptor	2005 Status
Bundled service for payment purposes under the MPFS; sometimes therapy service.	97602	Wound (s) care, non-selective	Bundled service for payment purposes under the MPFS; always therapy service.
Valued and active code under the MPFS; sometimes therapy service.	97605	Neg press wound tx,< 50 cm	Bundled service for payment purposes under the MPFS; always therapy service.
Valued and active code under the MPFS; sometimes therapy service.	97606	Neg press wound tx, > 50 cm	Bundled service for payment purposes under the MPFS; always therapy service.
Sometimes therapy service.	97597	Active wound care/20 cm or <	Sometimes therapy service.
Sometimes therapy service.	97598	Active wound care > 20 cm	Sometimes therapy service.

Carrier Pricing of Unspecified Therapy Codes

The 2006 policy adds Note **"?"** to HCPCS/*CPT* codes *97039 and 97139* to indicate that the MPFS payment has changed to carrier-pricing and these two codes will no longer be paid using the relative values units previously listed in Addendum B of the 2006 MPFS final rule.

As with other carrier-priced services, where an existing HCPCS/*CPT* code does not accurately describe the services performed, the provider submits information, for the contractor's review, to describe the "unspecified" modality(s) or therapeutic procedure(s) performed.

In addition to a detailed service description for *CPT* code *97039*, information submitted to the contractor must specify the type of modality utilized and, if the modality requires the constant attendance of the therapist, the time spent by the therapist one-on-one with the beneficiary must also be noted.

For *CPT code 97139*, the information supplied to the carrier must specify the procedure furnished and also meet the other requirements for therapeutic procedures, i.e., the process of effecting change, through the application of clinical skills or services that attempt to improve function.

CPT codes *97039 and 97139* remain designated as "always therapy" and require the use of modifier GP or GO, as appropriate.

HCPCS/CPT	Code Short Descriptor
97039	Physical therapy treatment
97139	Physical medicine procedure

Speech, Language, Voice, Communication and/or Auditory Processing

The 2006 policy creates a **"?"** indicator to indicate that the CY 2006 code descriptors were revised for the following *CPT* codes: *92506 and 92507*. *CPT* code *97760* is also flagged with the **"?."** Although this code number is new, it reflects a revision to the descriptor of the code it replaces, *CPT* code *97504*. The revised 2006 descriptors for *CPT* code *95206* and *95207* are the following:

2006 Code	2006 Short Descriptor
92506	Speech/hearing evaluation
92507	Speech/hearing therapy

Microwave Modality

The 2006 policy removes deleted HCPCS/*CPT* codes *96115 and 97020*. *CPT 96115* was deleted for CY 2006. *CPT* code *97020*, for the microwave modality, was combined with CPT code *97024* for diathermy.

2006	Code 2006 Short Descriptor
97024	Diathermy e.g., microwave

Code 0019T

The 2006 policy adds HCPCS/*CPT* code *0019T*, as a "sometimes" therapy service, to replace HCPCS codes G0279 and G0280 that were both deleted for CY2006. This code is carrier priced.

2006 Code	2006 Short Descriptor	2006 Status
0019T	Extracorp shock wv tx, ms nos	Sometimes therapy

Diagnostic Services

The 2006 policy clarifies in the *Medicare Claims Processing Manual* (Publication 100-04, Chapter 5, Section 20, Subsection C (Additional HCPCS Codes), that the listed HCPCS/*CPT* codes *95860, 95861, 95863, 95864, 95867, 95869, 95870, 95900, 95903, 95904 and 95934* represent diagnostic services, under MPFS, and do not represent therapy services and cannot be billed as such. Those codes and their short descriptors are in the following table:

CPT	Short Descriptor	Status under MPFS	CPT	Short Descriptor	Status under MPFS
95860	Muscle trest, one limb	Diagnostic Service	*95869*	Muscle test, thor paraspinal	Diagnostic Service
95861	Muscle test, 2 limbs	Diagnostic Service	*95870*	Muscle test, nonparaspinal	Diagnostic Service
95863	Muscle test, 3 limbs	Diagnostic Service	*95900*	Motor nerve conduction test	Diagnostic Service
95864	Muscle tesl, 4 limbs	Diagnostic Service	*95903*	Motor nerve conduction test	Diagnostic Service
95867	Muscle test cran nerv unilat	Diagnostic Service	*95904*	Sense nerve conduction test	Diagnostic Service
95868	Muscle test cran nerve bilat	Diagnostic Service	*95934*	H-reflex test	Diagnostic Service

CPT* Code *96110

The 2006 policy removes the **"?"** note for *CPT* code *96110*, because it is no longer applicable. The **"?"** note indicated that, effective January 1, 2004, *CPT* code *96110* became an active code on the Medicare physician fee schedule and that carriers no longer priced this code.

HCPCS/CPT Code	Short Descriptor
96110	*Developmental test, lim*

Summary

In summary, CR 4226 instructs your carrier and/or FI/RHHI to change any policies or edits that are not consistent with the policies or list of codes provided in CR 4226.

The changes noted in CR 4226 are effective for services furnished on or after January 1, 2006. The additions, changes, and deletions to the therapy code list reflect those made in the CY 2006 HCPCS/*CPT-4*.

Implementation

The implementation date for the instruction is February 6, 2006.

Additional Information

For complete details, please see the official instruction issued to your carrier/FI/RHHI regarding this change. That instruction may be viewed on the CMS website at *http://www.cms.hhs.gov/Transmittals/downloads/R805CP.pdf*.

If you have any questions, please contact your carrier/intermediary at their toll-free number, which may be found on the CMS website at *http://www.cms.hhs.gov/apps/contacts/*.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4226 Related Change Request (CR) Number: 4226
Related CR Release Date: January 6, 2006 Related CR Transmittal Number: R805CP
Effective Date: January 1, 2006 Implementation Date: February 6, 2006

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Italicized and/or quoted material is excerpted from the American Medical Association *Current Procedural Terminology. CPT* codes, descriptions and other data only are copyrighted 2005 American Medical Association (or other such date of publication of *CPT*). All rights reserved. Applicable FARS/DFARS apply.

Therapy Caps Effective January 1, 2006

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals. This information was previously published in the HCPCS 2006 January Special Medicare B Update! pages 40-41.

Note: This article was revised on March 3, 2006, to include clarifying language (***bold, italicized print***) in the STOP section under "Provider Action Needed".

Provider Types Affected

Therapists and providers who bill Medicare carriers or fiscal intermediaries (FIs) for therapy services for their patients

Provider Action Needed

STOP – Impact to You

Beginning January 1, 2006, financial limitation of therapy services (therapy caps) will be implemented. ***The dollar amount for the 2006 limitation on physical therapy and speech-language pathology services from January 1, 2006, through December 31, 2006, will be $1,740.00 both services combined. The limitation on occupational therapy services separately is also $1,740.00. The limits do not apply to outpatient Part B therapy services in outpatient hospital or hospital emergency room settings or to services that meet Medicare criteria for exceptions.***

CAUTION – What You Need to Know

Please be aware of the January 1, 2006, therapy services caps.

GO – What You Need to Do

Remember that services must meet the Medicare policies in the Medicare Benefit Policy Manual (publication 100-02), Chapter 15, Sections 220and 230. This manual is available at *http://www.cms.hhs.gov/Manuals/IOM/list.asp#TopOfPage* on the CMS website.

Background

Financial limitations on therapy services (therapy caps) are currently described in the *Medicare Claims Processing Manual* (Pub. 100-04), chapter 5, section 10.2, which is available at *http://www.cms.hhs.gov/Manuals/IOM/list.asp#TopOfPage* on the CMS website. The dollar amount for the limitations in 2006 is based on the Medicare Economic Index that is published in the final rule for the Medicare Physician Fee Schedule in November 2005.

Section 4541(a)(2) of the Balanced Budget Act (BBA) (P.L. 105-33) of 1997, required payment under a prospective payment system for outpatient rehabilitation services (physical therapy, including outpatient speech-language pathology, and occupational therapy). Section 4541(c) of the BBA required the application of a financial limitation to all outpatient rehabilitation services (except outpatient departments of hospitals).

These limits were in effect in 1999, but were removed by law in 2000-2002. The statutory limits went back into effect September 1, 2003. The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 re-enacted the moratorium and extended it until December 31, 2005.

Additional Information

There is additional information located on the Rehabilitation Therapy Information Resource for Medicare website located at *http://new.cms.hhs.gov/TherapyServices/01_overview.asp#TopOfPage* on the CMS website.

The official instruction issued to your FI or carrier regarding this change may be found by going to *http://www.cms.hhs.gov/transmittals/downloads/R759CP.pdf* on the CMS website.

Please refer to your local FI or carrier if you have any questions. To find the toll-free phone number, go to *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

Medlearn Matters Number: MM4115 *Revised*
Related Change Request (CR) #: 4115
Related CR Release Date: November 18, 2005
Effective Date: January 1, 2006
Related CR Transmittal #: R759CP
Implementation Date: January 3, 2006

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VISION

Expansion of Glaucoma Screening Services

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians and providers who submit claims to Medicare fiscal intermediaries (FIs) and carriers for glaucoma screening examinations

Important Points to Remember

- CR 4365 provides notice that beginning January 1, 2006, the definition of an eligible beneficiary in a high-risk category is expanded to include Hispanic Americans age 65 and over.
- Because of this revised definition, Medicare will pay for glaucoma screening examinations for Hispanic Americans age 65 and older when they are furnished by or under the direct supervision in the office setting of an ophthalmologist or optometrist who is legally authorized to perform the services under state law.
- If service is denied because the individual does not meet the age-related and/or ethnic-related coverage criteria, Medicare contractors will return Medicare Summary Notice 21.21 (This service was denied because Medicare only covers this service under certain circumstances).
- If service is denied because the individual is not Hispanic-American age 65 or over, the remittance advice claim will show reason adjustment code 96 (Non-covered charge), and existing remark codes M83 (Services not covered unless the patient is classified as at high risk), and N129 (This amount represents the dollar amount not eligible due to patient's age.).
- Your Medicare FI or carrier will not search for or adjust claims with dates of service January 1, 2006, that were processed before the April 3, 2006, implementation date of CR 4365. They will adjust any such claims that you bring to their attention.
- The following HCPCS codes apply for glaucoma screening:
  - G0117– Glaucoma screening for high risk patients furnished by an optometrist or ophthalmologist; and
  - G0118– Glaucoma screening for high risk patients furnished under the direct supervision of an optometrist or ophthalmologist.

Background

On January 1, 2002, CMS implemented regulations at 42 CFR, Section 410.23(a)(2). The regulations set conditions for and limitations on coverage of screening for glaucoma, requiring that the term "eligible beneficiary" be defined to include individuals in the following high-risk categories:

- Individuals with diabetes mellitus;
- Individuals with a family history of glaucoma; or
- African-Americans age 50 and over.

The Physician Fee Schedule for calendar year 2006 Final Rule, 70 FR 70270, dated November 21, 2005, expands Medicare coverage of high-risk individuals eligible to receive glaucoma screening services to include Hispanic Americans age 65 and over.

This expansion of coverage is effective for services performed on or after January 1, 2006, and revises 42 CFR, section 410.23(a)(2) accordingly.

Implementation

The implementation date for this instruction is April 3, 2006.

Additional Information

The official instructions (CR 4365) issued to your FI or Carrier regarding this change can be found at *http://www.cms.hhs.gov/Transmittals/downloads/R48BP.pdf* **and** *http://www.cms.hhs.gov/Transmittals/downloads/R895CP.pdf* on the CMS website.

If you have questions, please contact your Medicare FI or Carrier at their toll-free number which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4365	Related Change Request (CR) #: 4365
Related CR Release Date: March 24, 2006	Effective Date: January 1, 2006
Related CR Transmittal #: R48BP and R895CP	Implementation Date: April 3, 2006

This article was prepared as a service to the public and is not intended to grant rights or impose obligations. This article may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations and other interpretive materials for a full and accurate statement of their contents.

HIPAA - The Health Insurance Portability and Accountability Act

Welcome to the World of Medicare Electronic Data Interchange

Whether you are already a provider who submits electronic claims data to First Coast Service Options, Inc. (FCSO), a provider who submits paper claims, or a new provider, the information below may be of benefit to you. Please read further.

Administrative Simplification and Compliance Act Provision (ASCA)

This mandate dictates that all claims submitted to Medicare should be submitted electronically (with few exceptions). The enforcement of this provision will entail identifying providers who are currently submitting paper claims and contacting them directly to ensure they meet the exception criteria. Providers not meeting the exception criteria will be given a specific period of time to come into compliance, after which time any paper claims received for that provider will be denied. Providers not meeting the criteria should do the following:

- If you are a new provider, **or** a provider who submits only paper claims – Contact our EDI office. We will discuss available options for submitting your claims electronically. Medicare can also provide free software to you that will allow claims to be submitted electronically.
- If you are a provider who submits claims electronically – Many providers have processes in place that do generate some paper claims. Check to ensure that all claims are being submitted electronically.

Health Insurance Portability and Accountability Act (HIPAA)

This law requires that claims submitted electronically be submitted in a standardized/compliant electronic format, currently the ANSI x12 837 4010A1 format. Claims submitted by providers in a non-compliant format are being paid as if they were paper claims (29 days vs. 14 days for electronic claims).

The compliant format requirement also applies to the electronic remittance advice (ERA), which is the ability to receive payment information electronically for auto posting into your practice management system (see electronic applications below for more information).

All Providers – Ensure your electronic software (or your clearinghouse software, if using a clearinghouse) is sending claims (or receiving remittance) in a HIPAA compliant format. Work with your vendor to obtain a compliant format if you are not in compliance.

Other Electronic Applications

Electronic Funds Transfer

Have your Medicare payments deposited directly into your bank account. No waiting for a paper check in the mail, or last minute trips to the bank to make deposits! Combine this with ERA for a paperless environment.

Electronic Remittance Advice

This is a valuable tool for provider offices, allowing individual claim payment information (identical to the paper remittance form) to be electronically retrieved and automatically posted into your account management system. This eliminates both clerical entry errors and entry time in posting this data and allows your staff to concentrate on other office functions. **IMPORTANT** – contact your vendor or Medicare EDI for additional information regarding this application.

Medicare Remit Easy Print (MREP) Software

Free software that enables you to read and print a remittance advice from the HIPAA compliant electronic remittance in a format similar to the standard paper remittance.

Free Software (PC-ACE Pro32)

This is claim submission software, not a practice management system. It creates HIPAA format compliant claims to be transmitted electronically.

Electronic Reject Reports

This is an important report that provides details about your claim transmissions. It contains information reflecting the volume of claims that were submitted during the transmission, the number of claims successfully received, and the number of claims that rejected based on edit criteria. It also provides specific information on the claims that rejected. Your software vendor would need to make this capability available to you.

Electronic Claim Status Request and Verification

Instead of manually researching the status of your outstanding claims via the Interactive Voice Response (IVR) unit, you can obtain your claim status information electronically.

For additional information, please contact our EDI department:

Florida - (904) 791-8767, option 1 or visit our website, *http://www.floridamedicare.com*.
Connecticut – (203) 639-3160,option 4 or visit our website, *http://www.connecticutmedicare.com*.

Medicare Secondary Payer Claims Must Be Sent Electronically

The Administrative Simplification Compliance Act (ASCA) requires that claims be submitted to Medicare electronically, with few exceptions. **MSP claims are not an exception unless the provider submits the claim for Medicare payment after receiving payment from more than one other payer and at least one of those payers reduced their payment due to an Obligated to Accept as payment in Full (OTAF) adjustment.** The 837-4010A1 Implementation Guides, section 1.4.2.1, contain detailed information on how to submit MSP claims electronically. **In the near future MSP paper claims will not be processed for electronic submitters.**

We ask that you contact your vendor, billing service, clearinghouse or internal IT staff to ensure that your software is correctly set up to capture the data required and begin submission of your MSP claims electronically.

For assistance from Medicare Part B EDI, please contact the appropriate support group based on your location:

Medicare Part B Florida (904) 354-5977, option 4
Medicare Part B Connecticut 203-639-3160, option 6

Batch Detail Control Listing Changes—Connecticut Only

Beginning May 1st, 2006, the paper version of the Batch Detail Control Listing Report will only be generated if the transmission contains rejected information (claim or batch rejections that must be corrected and resubmitted). To obtain the full report, we strongly recommend you utilize the electronic version of the report (read more below).

The electronic Batch Detail Control Listing Report contains both accepted and rejected file/claim submission information and is available for retrieval the next business day after file transmission. It will provide you with detailed feedback on the number of claims received and whether they were accepted or rejected.

In order to obtain this electronic application, contact your software vendor to ensure your software is capable of retrieving the report from your mailbox. Unfortunately, not all vendors' software currently provides the capability to retrieve this report electronically: however, your vendor can access our website at *http://www.connecticutmedicare.com* for the Guide to Gateway, which will provide them with script information that allows for the retrieval of the report.

Another alternative, if your vendor does not provide the capability to retrieve the error report, is Medicare's free software (PC-ACE Pro32®) that (in conjunction with a communications program) is able to retrieve this report.

For more information about retrieving the Batch Detail Control Listing electronically, or using the PC-ACE Pro32® software, call EDI Marketing/Operations at (203) 639-3160 Option 4.

Requirements for Use and Editing of National Provider Identifier Numbers Received in Electronic Data Interchange Transactions, via Direct Data Entry Screens or Paper Claim Forms

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals. This information was previously published in the Second Quarter 2006 Medicare B Update! pages 47-50.

Note: This article was revised on November 29, 2005, to clarify that the end date of the transition period for the revised CMS-1500 form is February 1, 2007. (See the paper claims form section)

Provider Types Affected

Physicians, providers, and suppliers who submit claims for services to Medicare carriers, including durable medical equipment regional carriers (DMERCs) and fiscal intermediaries (FIs), to include regional home health intermediaries (RHHIs)

Provider Action Needed

The requirements for Stage 2 apply to all transactions that are first processed by Medicare systems on or after October 2, 2006, and are not based on the date of receipt of a transaction, unless otherwise stated in a business requirement.

Please note that the effective and implementation dates shown above reflect the dates that Medicare systems will be ready, but the key date for providers regarding the use of the NPI in Stage 2 is October 1, 2006.

Background

The Health Insurance Portability and Accountability Act (HIPAA) of 1996 requires issuance of a unique national provider identifier (NPI) to each physician, supplier, and other provider of health care (45 CFR Part 162, Subpart D (162.402-162.414).

To comply with this requirement, the Centers for Medicare & Medicaid Services (CMS) began to accept applications for, and to issue NPIs, on May 23, 2005.

Applications can be made by mail and also online at *https://nppes.cms.hhs.gov*.

NPI and Legacy Identifiers

The NPI is a 10-position, intelligence-free numeric identifier (10-digit number). This means that the numbers do not carry other information about healthcare providers, such as the state in which they live or their medical specialty. **Beginning May 23, 2007 (May 23, 2008, for small health plans), the NPI must be used in lieu of legacy provider identifiers**.

Requirements for Use and Editing of NPI Numbers Received in EDI Transactions, via DDE Screens or Paper Claim Forms

Legacy provider identifiers include:

- Online Survey Certification and Reporting (OSCAR) system numbers;
- National Supplier Clearinghouse (NSC) numbers;
- Provider Identification Numbers (PINs); and
- Unique Physician Identification Numbers (UPINs) used by Medicare.

They **do not** include taxpayer identifier numbers (TINs) such as:

- Employer Identification Numbers (EINs); or
- Social Security Numbers (SSNs).

Primary and Secondary Providers

Providers are categorized as either "primary" or "secondary" providers:

- ***Primary providers*** include billing, pay-to, rendering, or performing providers.

In the DMERCs, primary providers include ordering providers.

- ***Secondary providers*** include supervising physicians, operating physicians, referring providers, and so on.

Crosswalk

During Stage 2, Medicare will utilize a crosswalk between NPIs and legacy identifiers to validate NPIs received in transactions, assist with population of NPIs in Medicare data center provider files, and report NPIs on remittance advice (RA) and coordination of benefit (COB) transactions. Key elements of this crosswalk include the following:

- Each primary provider's NPI reported on an inbound claim or claim status query will be cross-walked to the Medicare legacy identifier that applies to the owner of that NPI.
- The crosswalk will be able to do a two-directional search, from a Medicare legacy identifier to NPI, and from NPI to a legacy identifier.
- The Medicare crosswalk will be updated daily to reflect new provider registrations.

NPI Transition Plans for Medicare FFS Providers

Medicare's implementation involving acceptance and processing of transactions with the NPI will occur in separate stages, as shown in the table below:

Stage	Medicare Implementation
May 23, 2005 - January 2, 2006:	Providers should submit Medicare claims using only their existing Medicare numbers. They should not use their NPI numbers during this time period. CMS claims processing systems will reject, as unprocessable, any claim that includes an NPI during this phase.
January 3, 2006 - October 1, 2006:	Medicare systems will accept claims with an NPI, but an existing legacy Medicare number must also be on the claim. Note that CMS claims processing systems will reject, as unprocessable, any claim that includes only an NPI. Medicare will be capable of sending the NPI as primary provider identifier and legacy identifier as a secondary identifier in outbound claims, claim status response, and eligibility benefit response electronic transactions.
October 2, 2006 - May 22, 2007: (*This is stage 2, the subject of CR4023)*	CMS systems will accept an existing legacy Medicare billing number and/or an NPI on claims. If there is any issue with the provider's NPI and no Medicare legacy identifier is submitted, the provider may not be paid for the claim. *Therefore, Medicare strongly recommends that providers, clearinghouses, and billing services continue to submit the Medicare legacy identifier as a secondary identifier.* Medicare will be capable of sending the NPI as primary provider identifier and legacy identifier as a secondary identifier in outbound claim, claim status response, remittance advice (electronic but not paper), and eligibility response electronic transactions.
May 23, 2007 – Forward:	CMS systems will only accept NPI numbers. Coordination of benefit transactions sent to small health plans will continue to carry legacy identifiers, if requested by such a plan, through May 22, 2007.

Requirements for Use and Editing of NPI Numbers Received in EDI Transactions, via DDE Screens or Paper Claim Forms

Claim Rejection
Claims will be rejected if:

- The NPI included in a claim or claim status request does not meet the content criteria requirements for a valid NPI; this affects:
- X12 837 and Direct Data Entry (DDE) screen claims (DDE claims are submitted to Medicare intermediaries only);
- National Council of Prescription Drug Plan (NCPDP) claims (submitted to Medicare DMERCs only);
- Claims submitted using Medicare's free billing software;
- Electronic claim status request received via X12 276 or DDE screen; and
- Non-X12 electronic claim status queries;
- An NPI reported cannot be located in Medicare files;
- The NPI is located, but a legacy identifier reported for the same provider in the transaction does not match the legacy identifier in the Medicare file for that NPI;
- Claims include the NPI but do not have a taxpayer identification number (TIN) reported for the billing or pay-to provider in electronic claims received via X12 837, DDE screen (FISS only), or Medicare's free billing software.

Note: If only provider legacy identifiers are reported on an inbound transaction prior to May 23, 2007, pre-NPI provider legacy number edit rules will be applied to those legacy identifiers.

Additional Information

X12 837 Incoming Claims and COB

During Stage 2, an X12 837 claim may technically be submitted with only an NPI for a provider, **but you are strongly encouraged to also submit the corresponding Medicare legacy identifier for each NPI** in X12 837 Medicare claims.

Use of both numbers could facilitate investigation of errors if one identifier or the other cannot be located in the Medicare validation file. When an NPI is reported in a claim for a billing or pay-to provider, a TIN must also be submitted in addition to the provider's legacy identifier as required by the claim implementation guide.

National Council of Prescription Drug Plans (NCPDP) Claims

The NCPDP format was designed to permit a prescription drug claim to be submitted with either **an NPI or a legacy identifier, but not more than one identifier** for the same retail pharmacy or prescribing physician. The NCPDP did provide qualifiers, including one for NPIs, to be used to identify the type of provider identifier being reported.

- For Stage 1, retail pharmacies were directed to continue filing their NCPDP claims with their individual NSC number and to report the UPIN of the prescribing physician.
- During Stage 2, retail pharmacies will be allowed to report their NPI, and/or the NPI of the prescribing physician (if they have the prescribing physician's NPI) in their claims.

When an NPI is submitted in an NCPDP claim, it will be edited in the same way as an NPI submitted in an X12 837 version 4010A1 claim. The retail pharmacy will be considered the primary provider and the prescribing physician as the secondary provider for NPI editing purposes.

Paper Claim Forms

The transition period for the revised CMS-1500 is currently scheduled to begin October 1, 2006 and end February 1, 2007. The transition period for the UB-04 is currently scheduled for March 1, 2007 - May 22, 2007.

Pending the start of submission of the revised CMS-1500 and the UB-04, **providers must continue to report legacy identifiers, and not NPIs**, **when submitting claims on the non-revised CMS-1500 and the UB-92 paper claim forms**.

Provider identifiers reported on those claim forms are presumed to be legacy identifiers and will be edited accordingly. "Old" form paper claims, received through the end of the transition period that applies to each form, may be rejected if submitted with an NPI.

Or, if they are not rejected—since some legacy identifiers were also 10-digits in length—could be incorrectly processed, preventing payment to the provider that submitted that paper claim.

Standard Paper Remits (SPRs)

The SPR FI and carrier/DMERC formats are being revised to allow reporting of both a provider's NPI and legacy identifier when both are available in Medicare's files. If a provider's NPI is available in the data center provider file, it will be reported on the SPR, even if the NPI was not reported for the billing/pay-to, or rendering provider on each of the claims included in that SPR. The revised FI and carrier/DMERC SPR formats are attached to CR 4023:

- CR 4023 Attachment 1: FI Standard Paper Remit (SPR) Amended Format for Stage 2; and
- CR 4023 Attachment 2: Carrier/DMERC SPRAmended Stage 2 Format.

Remit Print Software

The 835 PC-Print and Medicare Remit Easy Print software will be modified by October 2, 2006, to enable either the NPI or a Medicare legacy number, or both, if included in the 835, to be printed during Stage 2.

Free Billing Software

Medicare will ensure that this software is changed as needed by October 2, 2006, to enable reporting of both an NPI and a Medicare legacy identifier for each provider for which data is furnished in a claim, and to identify whether an entered identifier is an NPI or a legacy identifier.

Requirements for Use and Editing of NPI Numbers Received in EDI Transactions, via DDE Screens or Paper Claim Forms

In-Depth Information

Please refer to CR 4023 for additional detailed NPI-related claim information about the following topics:

- Crosswalk
- X12 837 Incoming Claims and COB
- Non-HIPAA COB Claims
- NCPDP Claims
- DDE Screens
- Paper Claim Forms
- Free Billing Software
- X12 276/277 Claim Status Inquiry and Response Transactions
- 270/271 Eligibility Inquiry and Response Transactions
- 835 Payment and Remittance Advice Transactions
- Electronic Funds Transfer (EFT)
- Standard Paper Remits (SPRs)
- Remit Print Software
- Claims History
- Proprietary Error Reports
- Carrier, DMERC, and FI Local Provider Files, including EDI System Access Security Files
- Med A and Med B Translators
- Other Translators
- Stages 3 and 4

CR 4023, the official instruction issued to your FI/ regional home health intermediary (RHHI) or carrier/durable medical equipment regional carrier (DMERC) regarding this change, may be found by going to *http://www.cms.hhs.gov/transmittals/downloads/R190OTN.pdf* on the CMS website.

You may also wish to review *Medlearn Matters* article SE0555, "Medicare's Implementation of the National Provider Identifier (NPI): The Second in the Series of Special Edition *Medlearn Matters* Articles on NPI-Related Activities," which is available at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0555.pdf* on the CMS website. This article contains further details on the NPI and how to obtain one.

Please refer to your local carrier/DMERC/FI for more information about this issue. To find the toll free phone number, go to *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4023 *Revised* Related Change Request (CR) #: 4023
Related CR Release Date: November 3, 2005 Effective Date: April 1, 2006
Related CR Transmittal #: 190 Implementation Date: April 3, 2006

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Shared Systems Medicare Secondary Payer Balancing Edit and Administrative Simplification Compliance Act Enforcement Update

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, suppliers and providers billing MSP claims to Medicare carriers, fiscal intermediaries (FI), durable medical equipment regional carriers (DMERCs) and regional home health intermediaries (RHHIs)

Key Points for Providers

Change request (CR) 4261 makes two key changes to Medicare claims processing as follows:

- **First,** CR 4261 states that inbound MSP claims will be rejected if the paid amounts and the adjusted amounts paid by the primary payer do not equal the billed amounts at the line level and if the claim lacks standard claim adjustment reason codes to identify adjustments performed.

While Medicare may be able to handle such a discrepancy because it does not always use this information, it may pass such claims to other payers. Such other payers may then reject the claims because they do not comply with the 837 version 4010A1 institutional and professional implementation guides. As a result, Medicare will not accept such claims in order to be fully compliant with HIPAA.

- **Second,** if a provider's paper claims have been denied due to Administrative Simplification Compliance Act (ASCA) electronic claims provision enforcement by Medicare contractors (carriers, FIs, RHHIs, and DMERCs), the provider may resubmit the paper claims if they submit appropriate documentation that establishes that they meet the criteria for submitting paper claims.

Providers have until the 91st day after the initial ASCA letter to submit documentation that proves eligibility for submission of paper claims. If a provider establishes eligibility later than the 91st day of the initial enforcement letter and then resubmits paper claims, payment will be denied for dates of service between the 91st day and the effective date for submission of claims.

Implementation

The implementation date for the instruction is July 3, 2006

Administrative Simplification Compliance Act Enforcement Update

Additional Information

For details of enforcement of the ASCA, please see related MLN Matters article MM3440, "Administrative Simplification Compliance Act (ASCA) Enforcement of Mandatory Electronic Submission of Medicare Claims," on the CMS website at *http://www.cms.hhs.gov/MedlearnMattersArticles/downloads/MM3440.pdf*.

The official instruction on this change, CR 4261, may be viewed on the CMS website at *http://www.cms.hhs.gov/Transmittals/downloads/R831CP.pdf*.

If you have questions, please contact your carrier/intermediary/DMERC at their toll-free number, which may be found on the CMS website at *http://www.cms.hhs.gov/apps/contacts/*.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4261	Related Change Request (CR) Number: 4261
Related CR Release Date: February 2, 2006	Related CR Transmittal Number: R831CP
Effective Date: July 1, 2006	Implementation Date: July 3, 2006

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Medicare Remit Easy Print Enhancements, and Clarification of Check Issue/Electronic Funds Transfer Effective Date

Provider Types Affected

Providers and suppliers billing Medicare carriers, including durable medical equipment regional carriers (DMERCs), for services to Medicare beneficiaries

Provider Action Needed

This article is based on Change Request (CR) 4289, which instructs ViPs (the company that maintains the Medicare Remit Easy Print [MREP] software), carriers, and DMERCs to add enhancements to the current version of the MREP software and provides clarification of the check issue/ electronic funds transfer (EFT) effective date.

Background

On October 11, 2005, the Centers for Medicare & Medicaid Services (CMS) made available the MREP software to enable Medicare providers and suppliers to view and print the Health Insurance Portability and Accountability Act (HIPAA)-compliant 835 (Electronic Remittance Advice (RA). Using the HIPAA 835 files, MREP enables providers and suppliers to view and print Medicare Part B and DMERC 835 in a human readable format. The format is on the current standard paper remittance (SPR) format Medicare uses. MREP provides the ability to:

- View the 835
- Search the 835;
- Print the 835 in a format providers are familiar with; and
- View and print special reports.

Providers who use MREP can print reports to reconcile accounts receivable as well as create document(s) that can be included with claim submission to Coordination of Benefits (COB) payers. MREP is available free to Medicare providers and suppliers, and it can be installed on a personal computer or network. Please contact your Medicare contractor to download a copy of the MREP software.

Keeping MREP Up to Date

In order to continuously improve this product, CMS set up a process to collect valuable suggestions and recommendations to improve MREP's functionality and effectiveness from providers, contractors (carriers and DMERCs), and CMS staff.

Using the suggestions and recommendations received before the cutoff date of November 15, 2005, CMS determined enhancements that were needed for MREP, and CR 4289 includes a summary page attachment listing the MREP enhancements to be implemented in the MREP software release in July 2006.

ViPs will update the MREP software to incorporate the listed enhancements.

Enhancement updates to be implemented in October 2006 will include suggestions/recommendations received between November 16, 2005, and the next cut-off date. Annual enhancement updates to MREP will be scheduled for each year in October.

If you are on the contractor list serv, you will be notified when the Claim Adjustment Reason Code (CARC) and Remittance Advice Remark Code (RARC) file is updated three times a year, in April, August, and December. This file is the master listing of CARC and RARC used in printing the glossary on the MREP printout. Washington Publishing Company (WPC) publishes updates to this list three times a year. An update to the MREP application will be issued to correspond to the WPC updates. Your Medicare carrier will post a notification when these updates will be available, and a MLN Matters article is usually published to explain the changes in these updates.

MREP Enhancements,and Clarification of Check Issue/Electronic Funds Transfer Effective Date

Clarification of the Check Issue/EFT Effective Date

The providers receiving both electronic and paper remittance advice (RA) reported an issue to contractors.

- The MREP software populates the "Check Issues/EFT Effective Date" from the BPR16 data field (in the 835 transaction).
- The SPR uses the information contained in the "Production Date" from the DTM 02 data field (in the 835 transaction).

These two dates are the same if:

- The qualifier in the BPR 04 data field (in the 835 transaction) is either "CHK" or "NON"

However, if the qualifier in BPR 04 data field is "ACH" (for electronic funds transfer), then the BPR 16 data field may be different than the "Production Date."

This acknowledges the fact that it may take a few days to have the funds electronically moved from the Medicare financial institution to the provider's financial institution.

CMS requires that the paper RA must mirror the electronic RA, and any software reading the electronic RA must have the same information in the output as in the electronic RA.

CR 4289 repeats the instruction originally included in CR1953 (Transmittal B-01-76, dated December 11, 2001, *http://www.cms.hhs.gov/Transmittals/Downloads/B0176.pdf*), which states that **the information for Check Issue /EFT Effective Date must**:

- Be populated from the BPR16 data field, and
- Not from the DTM 02 data field.

Implementation

The implementation date for this instruction is July 3, 2006.

Additional Information

For complete details, please see the official instruction issued to your carrier/DMERC regarding this change. That instruction may be viewed at *http://www.cms.hhs.gov/Transmittals/downloads/R833CP.pdf* on the CMS website. Attached to that instruction is the list of enhancements that will be incorporated in the July 3, 2006, version of the MREP software.

If you have any questions, please contact your carrier/DMERC at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

Medlearn Matters Number: MM4289 Related Change Request (CR) #: 4289
Related CR Release Date: February 3, 2006 Effective Date: July 1, 2006
Related CR Transmittal #: R833CP Implementation Date: July 3, 2006

This article was prepared as a service to the public and is not intended to grant rights or impose obligations. This article may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations and other interpretive materials for a full and accurate statement of their contents.

Medicare Remit Easy Print Software

CMS has issued the following "MLN Matters... Information for Medicare Providers" article.

Provider Types Affected

Providers, physicians, suppliers, and qualified non-physician practitioners billing Medicare carriers, including durable medical equipment regional carriers (DMERCs)

Provider Action Needed

STOP – Impact to You

This article provides an overview of the new Medicare Remit Easy Print (MREP) software developed by the Centers for Medicare & Medicaid Services (CMS), which is now available for you to view and print the Health Insurance Portability and Accountability Act (HIPAA) compliant electronic remittance advice (ERA).

CAUTION – What You Need to Know

With the new MREP software, you can view and print as many or as few claims as needed. This is especially helpful when you need to print only one claim from the remittance advice (RA) when forwarding the claim to a secondary payer.

GO – What You Need to Do

See the *Background* section of this article for further details regarding **this free software**.

Background

In June 2005,CMS announced to carriers (including DMERCs) their Remittance Advice (RA) Initiative, which included plans to reduce the number of standard paper remittance advices (SPRs) printed and mailed as well as increase usage of the ERA.

Medicare Remit Easy Print Software

As part of the RA initiative, CMS developed MREP software to enable physicians and suppliers to read and print the HIPAA-compliant ERA (also known as Transaction 835 or "the 835").

MREP software uses the ERA file that is sent to you by your carrier/DMERC in the HIPAA-compliant 835 format.[1] Other electronic formats cannot be used.

Medicare Remit Easy Print Software, continued

[2]With the new MREP software, you will be able to:

- Navigate and view the ERA using your personal computer;
- Search and find ERA/claims information easily;
- Print the ERA in the SPR format;
- Print and export reports about ERAs including denied, adjusted and deductible applied claims; and
- Archive, restore, and delete imported ERAs.

To utilize the MREP software, you will need to receive a HIPAA-compliant ERA (HIPAA 835). Contact your carrier/DMERC to find out more about MREP and/or for information on how to receive HIPAA compliant ERAs.

MREP software will be revised three times per year to accommodate claim adjustment reason and remittance advice remark code set changes. You can sign up to be notified automatically when a new version of MREP is available at your carrier's/DMERC's website.

[1] Beginning October 1, 2005, new Medicare contractors are called Medicare Administrative Contractors (MACs). Also, from October 2004 through October 2011, all existing fiscal intermediaries (FIs) and carrier contracts will be transitioned into MAC contracts, using competitive procedures. Providers may access the most current Medicare Contracting Reform information to determine the impact of these changes at *http://www.cms.hhs.gov/MedicareContractingReform/* on the CMS website.

[2] CMS plans to end the use of other formats soon.

Availability and Cost

MREP software can save you time resolving Medicare claim issues, and it provides features unavailable with the SPR. MREP is available to you **free of charge**, and further information on the software (including how to obtain a free copy) is available at your carrier's or DMERC's website.

Benefits of Using MREP Software

1. Save Time and Money

You can print remittance information directly from your computer the day the HIPAA 835 is available. No more time is spent waiting for the mail!

2. Create and Print Special Reports

With MREP, you can run several useful reports including:

- **Deductible Service Lines Report**: Shows claim service lines that have a deductible amount.
- **Adjusted Service Lines Report**: Shows claims within a single remittance that have a claim status 22 (reversed claim).
- **Denied Service Lines Report**: Shows only claim service lines that have an allowed amount of zero *and* are associated with a claim that does not have a claim status 22 (reversed claim).

3. Print and Forward Claims for Other Payers

MREP provides the ability to print remittance information for individual or multiple selected claims, and it allows you to forward only those claims that are needed by other payers for secondary payment.

You may view and/or print as many or as few claims as needed. This eliminates the need for you to darken individually identifiable data on the SPR, as you may do today, that does not pertain to the claim for which you are requesting payment.

4. Navigate and View Remittance Information

MREP organizes and presents information in a manner that makes it easy for you to view. It also provides separate tabs to access the following:

- A list of claims
- Details for individually selected claims
- Summary information
- Glossary information containing claim adjustment reason codes, remittance advice remark codes, and their definitions
- A data view that allows you to look at the various loops and segments containing data in the HIPAA 835
- A search function to find claims containing specific information.

5. Search for Claim(s) Information Quickly and Easily

MREP's search function can help you find a claim (or multiple claims) based on your customized search criteria. Using it, you can search by names, numbers, and even portions of information such as:

- Health Insurance Claim Number (HICN)
- Beneficiary Last Name
- Internal Control Number (ICN)
- Beneficiary Account Number
- Procedure Code
- Service Date
- Rendering Provider Number.

Note: MREP's search capability provides a powerful way to save time and money when examining remittance information.

Medicare Remit Easy Print Software, continued

6. Eliminate Need for Physical Filing and Storage Space

MREP software imports a HIPAA 835 (once you have received it from your carrier/DMERC) and saves the information as a separate Import file to help ensure that the original HIPAA 835 file remains intact.

It also provides an easy-to-use method to archive, restore, and delete these import files as you maintain your remittance records (further reducing the need for physical filing of printed copies and additional storage space).

As you gain familiarity with the MREP software, you will be able to take advantage of the numerous keystroke shortcuts designed to streamline use of the software and save you time while viewing your remittance information.

Installing and Using MREP Software

To install and use the MREP software, your computer system(s) must meet the following minimum criteria:

- IBM-compatible PC
- Windows XP (Recommended), Windows 2000, Windows NT, or Windows 98 SE
- 2.0 GHz processor
- 256 MB RAM
- 3 MB hard disk space
- NET Framework version 1.1 or higher.

Additional Information

For more information about the MREP software and how to receive the HIPAA 835, please contact your carrier/DMERC. Medicare Part B Electronic Data Interchange (EDI) Helpline phone numbers are available at *http://www.cms.hhs.gov/ElectronicBillingEDITrans/* on the CMS website.

MLN Matters Number: SE0611	Related Change Request (CR) #: N/A
Related CR Release Date: N/A	Effective Date: N/A
Related CR Transmittal #: N/A	Implementation Date: N/A

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Medicare Remit Easy Print Software Is Available from Medicare Carrier or DMERC Website

In an effort to advance toward an electronic environment, the Centers for Medicare & Medicaid Services (CMS) has developed software called Medicare Remit Easy Print that enables physicians, providers, suppliers, and qualified nonphysician practitioners that bill Medicare carriers and durable medical equipment regional carriers (DMERCs), to view and print Health Insurance Portability and Accountability Act of 1996 (HIPAA)-compliant 835s from their own computer. Remittance advices printed from the MREP software mirror the current standard paper remittance advice (SPR) format.

Before using the MREP software, physicians and suppliers must have access to HIPAA 835 files. For your reference, a Special Edition Medlearn Matters article – SE0611 is available at: *http://www.cms.hhs.gov/MedlearnMattersArticles/downloads/SE0611.pdf*.

Physicians and suppliers can save time and money with MREP! Benefits for physicians and suppliers include the ability to:

- View, search, and print remittance information.
- Print and export reports of denied, adjusted and deductible service lines.
- Print remittance information for individual or multiple selected claims, which allows physicians/suppliers to forward only those claims that are needed by other payers for secondary/tertiary payment. This eliminates the need for physicians and suppliers darkening individually identifiable data on the SPR, as they may do today, that does not pertain to the claim for which they are requesting payment.
- Receive updates to claim adjustment reason codes and remittance advice remark codes three times a year. Physicians and suppliers can sign up on their carrier or DMERC website to be notified of these updates.
- Eliminates physical filing and storage space needs.

Providers using MREP have told CMS:

"I am very impressed with the free easy print software. It works great - and I am finding it is a great timesaver for billing secondaries to denial management. Thank you."

"We love our Easy Print Software and so do our other 17 providers that this business office supports."

"With the latest update we like the claim detail printing when we print the EOB."

MREP software information (including how to obtain a free copy) is available on Medicare contractor websites. To learn more about the new MREP software and how to receive the HIPAA 835, physicians and suppliers should contact their Medicare carrier or DMERC. Medicare Part B Electronic Data Interchange (EDI) helpline phone numbers are available on the CMS website at *http://www.cms.hhs.gov/ElectronicBillingEDITrans/*.

The toll-free number for First Coast Service Options, Inc. Electronic Data Interchange helpline is

FL: 1-904-791-8767, option 1
CT: 1-203-639-3160, option 1

Source: Provider Education Resources Listserv, Message 200603-02

Medicare Remit Easy Print Version 1.7 Available to Download!

Version 1.7 includes the latest version of the claim adjustment reason codes and the remittance advice remark codes, as well as fixes for importing 835 files. These fixes help you specifically identify any problems encountered while importing your 835 with an Import Exception Summary report!

In addition, there are some documentation changes to the user guide. Remember you can save time and money by taking advantage of **FREE** Medicare Remit Easy Print (MREP) software now available to view and print the HIPAA compliant 835!

In order to use the latest version of MREP (Version 1.7), you must click on the link and download the software in its entirety: *http://www.cms.hhs.gov/AccesstoDataApplication/02_MedicareRemitEasyPrint.asp#TopOfPage*

Source: CMS Joint Signature Memorandum 06422, dated May 1, 2006

2005 Revised American National Standards Institute X12N 837 Professional Health Care Claim Companion Document

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians and suppliers who submit electronic X12N 837 claim forms to Medicare carriers, including durable medical equipment regional carriers (DMERCs).

Background

The Centers for Medicare & Medicaid Services (CMS) is updating the current inbound 837 Professional companion document to provide revisions, correct errors, and implement additional language to cover the new national provider identifier (NPI).

This companion document, attached to CR 4260, supplements (but does not contradict) the X12N 837 Professional Implementation Guide and clarifies Medicare carrier and DMERC expectations regarding data/claim submission, processing, and adjudication. The revised companion guide will be available through your Medicare carrier and DMERC via their newsletter, website, and and/or list serve postings.

Key Points

The most important changes to the X12N 837 Professional Health Care Claim Companion Document clarify the specific processing or adjudication of the X12 837, and include the following:

Additions

- New NPI information statement – "The National Provider Identifier (NPI) must be submitted in the NM109 segment (NM108 = XX)";
- Revised taxonomy code set statement for an updated Washington Publishing Company URL, which is http://www.wpc-edi.com/codes/taxonomy;
- New "Application Receiver Code" title to GS03 statement;

Corrections/Clarifications

- Corrected qualifier statement to show that only valid qualifiers may be submitted and qualifiers submitted for Medicare processing that are not defined for use by Medicare could result in claim/transaction rejection;
- Correction of the SV104 anesthesia value statement - changing "units" to "minutes" and correcting the implementation guide page reference from "400" to "403";
- Clarification of the SV104 and PS102 language to show that negative values submitted in these fields could result in claim rejection.

Additional Information

Please note the following message, which will be included in the revised X12N 837 companion document:

"The Health Insurance Portability and Accountability Act (HIPAA) requires that Medicare, and all other health insurance payers in the United States, comply with the EDI standards for health care as established by the Secretary of Health and Human Services. The X12N 837 implementation guides have been established as the standards of compliance for submission of claims for all services, supplies, equipment, and health care other than retail pharmacy prescription drug claims. The implementation guides for each X12 transaction adopted as a HIPAA standard are available electronically at *http://www.wpc-edi.com*. This companion document supplements, but does not contradict any requirements in the X12N 837 Professional Implementation Guide."

Relevant Links

CR 4260 is the official instruction issued to your carrier, including your DMERC, regarding this change. CR 4260 may be found by going to *http://www.cms.hhs.gov/Transmittals/downloads/R871CP.pdf* on the CMS website.

Please contact your local carrier or DMERC if you have questions about this issue.

To find the toll free phone number, go to *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4260	Related Change Request (CR) #: 4260
Related CR Release Date: February 24, 2006	Effective Date: March 24, 2006
Related CR Transmittal #: R871CP	Implementation Date: March 24, 2006

Attestation Form for Conducting Real Time Eligibility Inquiries with Medicare

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals. This information was previously published in the Second Quarter 2006 Medicare B Update! pages 50-51.

Note: This article was revised on January 31, 2006, to change the effective date from October 1, 2006, to October 1, 2005. All other information remains the same.

Provider Types Affected

Providers who access the 270/271 health care eligibility inquiry and response application in real time

Provider Action Needed

STOP – Impact to You

Beginning September 1, 2005, an on-line attestation form (*Trading Partner Agreement for Submission of 270s to Medicare on a Real-Time Basis)* must be completed by submitters authenticated by the Centers for Medicare & Medicaid Services (CMS) to conduct 270/271 transactions with CMS before providers may access the real-time 270/271 health care eligibility inquiry and response application.

CAUTION – What You Need to Know

Submitters requesting access to the Medicare beneficiary database must follow the procedure outlined in the *Additional Information* section below.

GO – What You Need to Do

Please be sure to fill out this new agreement form located at *http://www.cms.hhs.gov/it* so you can conduct 270/271 transactions with Medicare.

Background

The purpose of Change Request (CR) 4093 is to alert Medicare providers to the revision in the *Medicare Claims Processing Manual*, Chapter 31 (ANSI X12N Formats Other than Claims or Remittance).

This revision addresses the standards for Medicare beneficiary eligibility inquiries, and creates the database and infrastructure needed to provide a real-time, centralized Health Insurance Portability and Accountability Act (HIPAA) compliant Health Care Eligibility Benefit Inquiry and Response transaction (270/271).

Additional Information

Access Process for Clearinghouses/Provider

Beginning September 1, 2005:

- The Medicare Eligibility Integration Contractor (MEIC) will e-mail the on-line attestation form outlining security and privacy procedures for submitters already submitting authenticated 270 transactions on a real time basis.
- Each Submitter should complete the form in its entirety and transmit it back via e-mail to *MCAREHD@emdeon.com.*

Beginning October 1, 2005:

- Submitters will be able to access the appropriate forms for the CMS 270/271 Medicare Eligibility transaction at: *http://www.cms.hhs.gov/AccessToDataApplication*
- The submitter must provide the information requested on the form electronically and click on the appropriate assurances. If the submitter does not consent to the terms of the agreement, by appropriately completing the form, the access process will be terminated.
- A copy of the appropriately completed form must be electronically submitted to CMS. Once CMS has the completed form, it will be authenticated, at which time the submitter will then be directed to complete an Medicare Data Communications Network (MDCN) connectivity form and submit it electronically in order to be connected to the 270/271 eligibility database.

CMS staff will make sure that all of the necessary information is provided on the form, and will ensure the complete connectivity to the 270/271 application.

A CMS contractor known as the Medicare Eligibility Integration Contractor (MEIC) will contact the submitter in order to authenticate the accessing entity's identity.

Once authentication has been completed, the MEIC will provide the Clearinghouses, Providers, and Trading Partners with a submitter identification (ID) that must be used on all 270/271 transactions.

The MDCN extranet application is suitable for many providers that can create, send, and receive complete X12 eligibility transactions. CMS will soon offer a second solution for providers that desire to conduct the transaction using the Direct Data Entry (DDE) version. The DDE version will allow all approved providers to conduct eligibility transactions over the public Internet at no cost to the provider.

Please note that in order to access the MDCN, an entity must obtain the necessary telecommunication software from the AT&T reseller on its own. AT&T Resellers and contact cumbers include the following:

- IVANS: *http://www.ivans.com*; Telephone: 1-800-548-2675
- McKesson: *http://www.mckesson.com*; Telephone: 1-800-782-7426; Key option 5, then key option 8

MEIC Helpdesk Support

You may also contact the MEIC help desk for connectivity issues on Monday through Friday, 7:00 a.m. - 9:00 p.m. EST; Telephone: 1-866-324-7315; E-mail address: *MCARE@cms.hhs.gov*.

Related Links

The official instruction issued to your fiscal intermediary (FI), regional home health intermediary (RHHI), carrier, or durable medical equipment regional carrier (DMERC) regarding this change may be found by going to *http://www.cms.hhs.gov/Transmittals/downloads/R700CP.pdf* on the CMS website.

Please refer to your local FI, RHHI, Carrier or DMERC for more information about this issue. To find the toll free phone number, go to *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4093 *Revised*
Related Change Request (CR) #: 4093
Related CR Release Date: October 7, 2005
Effective Date: October 1, 2005
Related CR Transmittal #: 700
Implementation Date: November 7, 2005

FRAUD AND ABUSE

An Open Letter to Health Care Providers from the Inspector General

This open letter discusses certain of my perspectives on compliance, the resolution of health care fraud cases, corporate integrity agreements (CIAs), and the OIG's provider self-disclosure protocol (SDP). I am also announcing an initiative that promotes the use of the SDP to resolve civil monetary penalty (CMP) liability under the physician self-referral and anti-kickback statutes for financial arrangements between hospitals and physicians.

In addition to working with our law enforcement partners to sanction companies and individuals who violate the law, OIG also commits substantial resources to promote voluntary compliance by the health care industry. Our guidance to the industry, in the form of advisory opinions, special fraud alerts, special advisory bulletins, and compliance program guidance, offers substantive assistance to program participants committed to promoting ethical and lawful conduct in their organizations. Examples of recent guidance include a special advisory bulletin in concerning patient assistance programs for Medicare Part D enrollees, and a supplemental compliance program guidance for hospitals. All of our compliance materials may be found at OIG's website, *http://www.oig.hhs.gov*.

When a health care provider is alleged to have violated the law, OIG's first priority is to protect the Department's programs and their beneficiaries. OIG has several tools available for pursuing this goal, including program exclusion, CMPs, and integrity agreements. We will continue to seek the exclusion of providers that demonstrate a lack of integrity, or that provide substandard care to beneficiaries. For those providers that demonstrate the requisite level of trustworthiness and that also have in place, or are willing to develop, an effective compliance program, OIG will waive its exclusion authority concurrent with resolution of monetary liability under the False Claims Act and the CMP Law. Typically, these settlements include an integrity agreement between OIG and the provider.

Effective compliance systems are key to strengthening the integrity of the health care system. OIG integrity agreements have been a catalyst for change in corporate culture, and can result in the development of comprehensive internal control systems. Our communications with providers during the course of our compliance monitoring efforts have also enhanced compliance within their organizations.

While we are committed to working collaboratively with providers operating under integrity agreements, some providers fail to demonstrate a commitment to compliance even while operating under such agreements. Integrity agreements typically include contractual remedies for breach of the agreement, including stipulated penalties and exclusion from federal health care programs. Since 1999, OIG has imposed stipulated penalties totaling about $300,000 in 21 cases where providers have failed to meet explicit requirements of their integrity agreements. In a recent case involving repeated and flagrant violations of a CIA, we excluded a hospital.

The OIG's November 2001 "Open Letter to Health Care Providers" continues to guide decisions about whether to require an integrity agreement and the specific terms of these agreements. Many providers have independently developed robust and effective compliance programs, which include internal auditing mechanisms. In appropriate cases, we have agreed to reduce the obligation on providers settling health care fraud matters by entering into certification of compliance agreements (CCAs), rather than more extensive CIAs. CCAs require providers to certify that they will continue to operate their existing compliance programs for a fixed term, typically three years, rather than enter into a more extensive CIA with a five-year term. CCAs do not require independent review organizations to conduct or verify audits or claims reviews.

A provider's self-disclosure of conduct continues to be an important factor in determining whether a CCA is appropriate, because detection and prompt disclosure of potential fraud are evidence of an effective compliance program. The OIG's 1998 SDP (available on OIG website) sets forth a mechanism for providers to investigate, quantify, and resolve potential fraud matters. Consistent with the 2001 open letter, we have required CIAs in only 27 of the 136 self-disclosures resolved with a monetary payment.

OIG has heard from hospitals that, through their compliance programs, they are discovering improper arrangements under the physician self-referral law (42 U.S.C. section 1395nn) and are seeking a way to resolve violations. The SDP is one vehicle to resolve this type of administrative liability. OIG has the authority to impose CMPs of up to $15,000 for each service billed in knowing violation of the physician self-referral law, and assessments of up to three times the amount claimed for such services (see 42 U.S.C. section 1395nn(g)(3)). Hospitals and physicians also have potential liability for these arrangements under OIG's anti-kickback CMP (see 42 U.S.C. section 1320a-7a(a)(7)), which authorizes a penalty of $50,000 for each kickback, plus an assessment of not more than three times the total amount of remuneration offered, paid, solicited, or received. In addition to CMPs, OIG may also seek exclusion under these authorities.

An Open Letter to Health Care Providers from the Inspector General, continued

We are now seeking to increase awareness in the hospital and physician communities of a way to resolve conduct that may result in liability under the OIG's CMP authorities for physician self-referral and anti-kickback violations. This new initiative supplements the SDP by providing guidance on how these types of disclosures will be resolved. The initiative incorporates the SDP process, whereby OIG confers with the Department of Justice (DOJ) to ensure that it is aware of each disclosure and has an opportunity to opine before OIG accepts a provider into the Protocol and is presented with the results of OIG's review of the SDP matter before it is resolved under OIG's CMP authorities. It is important to stress that OIG's agreement to resolve an SDP matter is not binding upon DOJ.

The initiative is limited to matters that, in the provider's reasonable assessment, involve conduct that subjects the provider to CMP liability under the OIG's physician self-referral and anti-kickback authorities-in particular, situations involving a financial benefit knowingly conferred by a hospital upon one or more physicians. The financial benefit conferred upon a physician may take various forms, for example, an arrangement under which the physician pays the hospital below fair market value for a good or service (e.g., lease of office space).

Because multiple OIG authorities are implicated, a provider's liability in these cases typically falls along a continuum—the CMP damages calculation for physician self-referral violations is based on the number and dollar value of improper claims, while the CMP damages calculation for kickbacks is based on the number and dollar value of improper payments or remuneration. Subject to the facts and circumstances of the case, OIG will generally settle SDP matters for an amount near the lower end of this continuum, i.e., a multiplier of the value of the financial benefit conferred by the hospital upon the physician(s).

A provider's participation in the SDP is contingent upon full cooperation and complete disclosure of the facts and circumstances surrounding the violation. Providers will be removed from participation in the initiative unless they disclose in good faith and timely perform the required self-assessment, including quantifying the financial benefits conferred upon the physician(s) and quantify the full amount of the overpayment. The degree of the provider's cooperation is considered when determining the appropriate terms of an administrative settlement. OIG will also consider the provider's existing compliance program when evaluating whether a CIA, CCA, or no additional compliance measures will be required.

This new self-disclosure initiative will serve as an additional opportunity for providers to work collaboratively with OIG and to tae responsibility for further strengthening the integrity of our health care system. I look forward to continuing our joint efforts to promote compliance in the federal health care programs. ❖

Source: Mr. Daniel L. Levinson, Inspector General, April 24, 2006

Revised CMS-1500 Claim Form

CMS has issued the following "MLN Matters... Information for Medicare Providers" article.

Provider Types Affected

Physicians, providers, and suppliers who are excluded from the mandatory electronic claims submission requirements and submit claims to Medicare carriers using the CMS-1500 paper claim form

Important Points to Remember

CR4293 describes the claim form **CMS-1500 (12-90)** that is being revised to accommodate the reporting of the National Provider Identifier (NPI) and will then be named **CMS-1500 (08-05).** The following timeline outlines the schedule for using the revised CMS-1500 claim form:

- October 1, 2006: Health plans, clearinghouses, and other information support vendors should be ready to handle and accept the revised CMS-1500 (08/05) claim form.
- October 1, 2006 – January 31, 2007: Providers can use either the current CMS-1500 (12/90) version or the revised CMS-1500 (08/05) version of the claim form.
- February 1, 2007: The current CMS-1500 (12/90) version of the claim form is discontinued; only the revised CMS-1500 (08/05) form is to be used. All rebilling of claims should use the revised CMS-1500 (08/05) form from this date forward, even though earlier submissions may have been on the current CMS-1500 (12/90) claim form.

Background

The Form CMS-1500 form answers the needs of many health insurers. It is the basic form prescribed by the Centers for Medicare & Medicaid Services (CMS) for the Medicare program and is accepted only from physicians and suppliers that are excluded from the mandatory electronic claims submission requirements set forth in the Administrative Simplification Compliance Act, Pub.L. 107-105 (ASCA), and the implementing regulation at 42 CFR 424.32.

The CMS-1500 (12-90) claim form is being revised to accommodate the reporting of the National Provider Identifier (NPI). The intent of the new form is to best accommodate the NPI with minimal changes to the current claim form. The CMS-1500 (08-05) version will be effective October 1, 2006, but will not be mandated for use until February 1, 2007. Therefore, there will be a period when the current and the revised forms will both be acceptable.

The change log that lists the various changes made to the CMS-1500 (08-05) version can be viewed at the National Uniform Claim Committee (NUCC) website at *http://www.nucc.org/images/stories/PDF/change_log.pdf.*

Implementation

The implementation date for the instruction is October 2, 2006

Additional Information

The official instructions issued to your Intermediary regarding this change can be found at *http://www.cms.hhs.gov/Transmittals/downloads/R899CP.pdf* on the CMS website.

If you have questions, please contact your Medicare carrier at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

You may also wish to review MLN Matters articles:

- **SE0555**, "Medicare's Implementation of the National Provider Identifier (NPI): The Second in the Series of Special Edition MLN Matters Articles on NPI Related Activities" available at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0555.pdf* on the CMS website; and/or
- **SE0528**, "CMS Announces the National Provider Identifier (NPI) Enumerator Contractor and Information on Obtaining NPIs" available at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0528.pdf* on the CMS website.

MLN Matters Number: MM4293
Related Change Request (CR) #: 4293
Related CR Release Date: March 31, 2006
Effective Date: October 1, 2006
Related CR Transmittal #: R899CP
Implementation Date: October 2, 2006

This article was prepared as a service to the public and is not intended to grant rights or impose obligations. This article may contain references or links to statutes, regulations, or other
policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to
review the specific statutes, regulations and other interpretive materials for a full and accurate statement of their contents.

NATIONAL PROVIDER IDENTIFIER

NPI – Medicare Policy on Subpart Designation

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Provider types affected include organization health care providers and suppliers who are covered entities under the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and who are enrolled in the Medicare program. These are certified providers and suppliers, supplier groups and supplier organizations, and suppliers of durable medical equipment, prosthetics, orthotics and supplies (DMEPOS).

(This information does not apply to health care providers who are enrolled in Medicare as individual practitioners, such as physicians and nurse practitioners, nor does it apply to sole proprietors.)

Key Points

- Medicare is transitioning from the provider identifiers it currently uses in HIPAA standard transactions to the new National Provider Identifier, or NPI.
- For Medicare organization health care providers, the current identifiers could include:
- Online Survey Certification and Reporting (OSCAR) system numbers;
- National Supplier Clearinghouse (NSC) numbers;
- Provider Identification Numbers (PINs); and
- Unique Physician Identification Numbers (UPINs) used by Medicare.

These numbers are now considered legacy identifiers or legacy numbers.
Medicare is transitioning from these legacy identifiers to **National Provider Identifiers**, or **NPIs**.

Note: When applying for an NPI, Medicare providers are urged to include their legacy numbers, particularly their Medicare legacy number, on the NPI application form.

- By regulation, Medicare organization health care providers who are HIPAA covered entities must obtain NPIs. The NPIs will replace the identifiers currently in use in standard transactions with Medicare and with other health plans. Additionally, these **health care providers must determine if they have subparts that need to be uniquely identified** in standard transactions with their own NPIs.

Background

Organization health care providers are corporations, partnerships, or other types of businesses that are considered separate from an individual by the state in which they exist. Subparts of such organization health care providers are also organizations. All of these health care providers would apply for NPIs as organizations (Entity Type 2).

Note: In terms of NPI assignment, an Individual is an Entity Type 1 (Individual), and is eligible for a single NPI. As an individual, a physician or nurse practitioner, for example, as well as a sole proprietor/sole proprietorship, cannot have subparts and cannot designate subparts.

Most Medicare organization health care providers (Entity Type 2 providers) send electronic claims to Medicare (standard transactions), making them covered health care providers (HIPAA covered entities).

Subpart Designation Guidelines

Covered organization health care providers are responsible for determining if they have "subparts" that need to have NPIs. If they do, the covered organization health care providers must ensure that the subparts obtain their own unique NPIs, or they must obtain them for them.

Below are some guidelines to help determine if an enrolled Medicare organization health care provider has a subpart, which will need its own unique NPI.

Regarding all of the entities that could be considered subparts:

- A subpart is not itself a separate legal entity, but is a part of a covered organization healthcare provider that is a legal entity. (All covered entities under HIPAA are legal entities.)
- A subpart furnishes health care as defined at 45 CFR 160.103. (This information can be found at *http://www.hhs.gov/ocr/regtext.html* on the Department of Health and Human Services (DHHS) website.)

Regarding some or all of the entities that a Medicare covered organization health care provider could consider as subparts:

- A subpart may or may not be located at the same location as the covered organization health care provider of which it is a part.
- A subpart may or may not have a Taxonomy (Medicare specialty) that is the same as the covered organization health care provider of which it is a part.

NPI – Medicare Policy on Subpart Designation, continued

Federal statutes or regulations pertaining to requirements for the unique identification of enrolled Medicare providers may relate to entities that could be considered subparts according to the discussion in the NPI Final Rule. If such statutes or regulations exist, the health care providers to whom they apply would need NPIs in order to ensure they can continue to be uniquely identified.

- A subpart that conducts any of the HIPAA standard transactions separately from the covered organization health care provider of which it is a part must have its own unique NPI.

Medicare Organization Subpart Examples

Enrolled Certified Providers and Suppliers

An enrolled provider (a hospital) owns 10 home health agencies, all operating under the TIN (Tax Identification Number) of the hospital. Because the hospital and each of the 10 home health agencies is separately surveyed and enters into its own provider agreement with Medicare, Medicare encourages that the hospital mirror its Medicare enrollment and obtain a total of 11 unique NPIs in order to help avoid claims processing delays (one NPI for the hospital, and one for each of the 10 home health agencies).

Enrolled Supplier Group or Supplier Organization

An enrolled Independent Diagnostic Testing Facility (IDTF) has four different locations, and each one must be separately inspected by the carrier. All four locations operate under a single TIN. Because each location is separately inspected in order to enroll in Medicare, Medicare encourages the IDTF to mirror its Medicare enrollment and obtain a total of four unique NPIs in order to help avoid claims processing delays (one NPI for each location).

Enrolled Suppliers of Durable Medical Equipment, Prosthetics, Orthotics and Supplies (DMEPOS)

Each enrolled supplier of DMEPOS that is a covered entity under HIPAA must designate each practice location (if it has more than one) as a subpart and ensure that each subpart obtains its own unique NPI. Federal regulations require that each location of a Medicare DMEPOS supplier have its own unique billing number.

In order to comply with that regulation, each location must have its own unique NPI.

Please note that regardless of how subparts are determined and NPIs obtained, Medicare payments, by law, may be made only to an enrolled Medicare provider or supplier.

Important Medicare NPI Implementation Dates

January 3, 2006 - October 1, 2006

Medicare systems will accept claims with an NPI, but an existing legacy Medicare number must also be on the claim. Note that CMS claims processing systems will reject, as unprocessable, any claim that includes only an NPI.

Medicare will be capable of sending the NPI as primary provider identifier and legacy identifier as a secondary identifier in outbound claims, claim status response, and eligibility benefit response electronic transactions.

October 2, 2006 - May 22, 2007

CMS systems will accept an existing legacy Medicare billing number and/or an NPI on claims. If there is any issue with the provider's NPI and no Medicare legacy identifier is submitted, the provider may not be paid for the claim.

Therefore, Medicare strongly recommends that providers, clearinghouses, and billing services continue to submit the Medicare legacy identifier as a secondary identifier.

Medicare will be capable of sending the NPI as primary provider identifier and legacy identifier as a secondary identifier in outbound claim, claim status response, remittance advice (electronic but not paper), and eligibility response electronic transactions.

May 23, 2007 – Forward

CMS systems will only accept NPI numbers. Small health plans have an additional year to be NPI compliant.

Final Notes About NPIs

With regard to enrolled organization health care providers or subparts who **bill more than one** Medicare contractor:

- An enrolled organization health care provider or subpart is expected to use a
- single (the same) NPI when billing more than one Medicare contractor.
- For example, a physician group practice billing a Maryland carrier and also billing a Pennsylvania carrier would use a single (the same) NPI to bill both carriers.

With regard to enrolled organization health care providers or subparts who bill **more than one type** of Medicare contractor:

- Generally, the type of service being reported on a Medicare claim determines the type of Medicare contractor who processes the claim. Medicare will expect an enrolled organization health care provider or subpart to use a single (the same) NPI when billing more than one type (fiscal intermediary, carrier, RHHI, DMERC) of Medicare contractor.
- In certain situations, Medicare requires that the organization health care provider (or possibly even a subpart) enroll in Medicare as **more than one type of provider**.

For example, an ambulatory surgical center enrolls in Medicare as a Certified Supplier, and bills its services to a carrier. If the ambulatory surgical center also sells durable medical equipment, it must also enroll in Medicare as a Supplier of DME and bill the DME to a DMERC. This ambulatory surgical center would obtain a single NPI and use it to bill the carrier and the DMERC.

NPI – Medicare Policy on Subpart Designation, continued

- Medicare expects that this ambulatory surgical center would report two different taxonomies when it applies for its NPI:
- Ambulatory Health Care Facility—Clinic/Center - Ambulatory Surgical (261QA1903X); and
- Suppliers—Durable Medical Equipment & Medical Supplies (332B00000X) or the appropriate sub-specialization under the 332B00000X specialization.

With regard to enrolled organization health care providers who determine subparts for **reasons unrelated to** Medicare statutes, regulations or policies:

- Consistent with the NPI Final Rule, covered organization health care providers may designate subparts for reasons that are not necessarily related to Medicare statutes or regulations.
- If a Medicare organization health care provider designates as subparts entities **other than** those who are enrolled Medicare providers, and those subparts obtain their own NPIs and use those NPIs to identify themselves in HIPAA standard transactions with Medicare, **those NPIs will not identify enrolled Medicare providers**. Medicare is not required to enroll them.

NPI Final Rule, page 3441 says the following: "If an organization health care provider consists of subparts that are identified with their own unique NPIs, a health plan may decide to enroll none, one, or a limited number of them (and to use only the NPIs of the one(s) it enrolls."

Additional Information

Medicare's NPI Responsibilities

Medicare will:

- Use NPIs to **identify** health care providers and subparts in HIPAA standard transactions; NPI Final Rule, page 3469: section 162.412(a): "A health plan must use the NPI of any health care provider (or subpart(s), if applicable) that has been assigned an NPI to identify that health care provider on all standard transactions where that health care provider's identifier is required."
- Ensure that the NPIs it receives in HIPAA standard transactions are valid;
- Reject HIPAA standard transactions that contain invalid NPIs.

Valid NPIs, however, like the provider identifiers used today, must be "known" to Medicare. Medicare is not permitted to make payments for services rendered by non-Medicare providers, nor is it permitted to reimburse providers who are not enrolled in the Medicare program. Medicare will return, with appropriate messages, any HIPAA standard transactions containing valid but unrecognizable NPIs.

Related Links

In preparation for the release of the Electronic File Interchange (EFI) system, CMS released several documents on the EFI process. EFI, also referred to as "bulk enumeration," is a process by which a health care provider or group of providers can have a particular organization (the "EFIO") apply for NPIs on their behalf.

EFI documents posted to the Web include a summary, user's guide, and technical companion manual. Visit *http://www.cms.hhs.gov/NationalProvIdentStand/07_efi.asp* to download these new items.

NPI-related information, including how to apply for an NPI and a new fact sheet for health care providers who are individuals, is available at *http://www.cms.hhs.gov/NationalProvIdentStand/* on the CMS website.

The NPI Final Rule can be found at: *http://www.cms.hhs.gov/NationalProvIdentStand/Downloads/NPIfinalrule.pdf* on the CMS website.

MLN Matters Number: SE0608 Related Change Request (CR) #: N/A
Related CR Release Date: N/A Effective Date: N/A
Related CR Transmittal #: N/A Implementation Date: N/A

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NPI Applications Through the Electronic File Interchange Capability Starts May 1, 2006

Beginning May 1, 2006, the Centers for Medicare & Medicaid Services (CMS) announces the capability for health industry organizations to submit health care providers' applications for National Provider Identifiers (NPIs) to the National Plan and Provider Enumeration System (NPPES) via Electronic File Interchange (EFI). With EFI, a CMS-approved health industry organization can submit a health care provider's NPI application data, along with the application data of many other health care providers, in a single electronic file in a CMS-specified format.

EFI is an alternative to health care providers having to apply for their NPI via the Web based or paper application process.

After the NPPES processes a file, it makes available to the organization a downloadable file containing the NPIs of the enumerated health care providers.

NPI Applications Through the Electronic File Interchange Capability, continued

Interested health industry organizations should avail themselves of the EFI materials available from the CMS NPI page (*http://www.cms.hhs.gov/NationalProvIdentStand/*) and from the NPPES page (*https://nppes.cms.hhs.gov*) before downloading and completing the certification statement (available at *https://nppes.cms.hhs.gov*) and registering as EFI organizations. A completed certification statement must be approved by CMS before an interested health industry organization can participate in EFI.

Source: CMS Provider Education Resources Listserv, Message 200605-04

NPI Tip

When applying for your NPI, CMS urges you to include your legacy identifiers, not only for Medicare but also for all payers. If reporting a Medicaid number, include the associated State name. This information is critical for payers in the development of crosswalks to aid in the transition to the NPI CMS has released three new educational products on the National Provider Identifier (NPI):

- **"Guidance for Organization Health Care Providers Who Apply for National Provider Identifiers (NPIs) for Their Health Care Provider Employees" Tip Sheet**— contains helpful information for organization health care providers who wish to apply for NPIs, or submit updates using the NPPES Web-based process, on behalf of their employed health care providers. This is NOT the EFI process.
- **"Tips for Health Care Professionals - Preparing Your Office Staff for NPI" Tip Sheet** - provides basic steps to prepare your office staff, and your business, for NPI implementation.
- **"NPI Overview" PowerPoint Presentation** - this presentation was presented by a CMS staff member at a recent WEDI meeting and contains basic information on the NPI that is suitable for self-education, as well as training purposes.

Visit the Educational Resources page on CMS' NPI website at http://www.cms.hhs.gov/NationalProvIdentStand/04_education.asp to view these new products.

Source: CMS Provider Education Resources Listserv, Message 200604-17

Stage 1 Use and Editing of National Provider Identifier Numbers Received in Electronic Data Interchange Transactions, via Direct Data Entry Screens, or Paper Claim Forms

Provider Types Affected

Physicians, providers, and suppliers who submit claims to Medicare carriers, including durable medical equipment regional carriers (DMERCs), fiscal intermediaries (FIs), and regional home health intermediaries (RHHIs)

Provider Action Needed

The Health Insurance Portability and Accountability Act (HIPAA) of 1996 requires issuance of a unique national provider identifier (NPI) to each physician, supplier, and other provider of health care (45 CFR Part 162, Subpart D (162.402-162.414).

To comply with this requirement, the Centers for Medicare & Medicaid Services (CMS) began accepting applications for and issuing NPIs on May 23, 2005.

Applications can be made by mail, and online at *https://nppes.cms.hhs.gov* on the CMS website.

CMS has endorsed the Workgroup for Electronic Data Interchange (WEDI) Dual NPI-Legacy Identifier strategy for cross-health care industry implementation of the NPI.

The *Dual Use of NPI & Legacy Identifiers* paper is available at: *http://www.wedi.org/snip/public/articles/.* (Once at the site, scroll down and look for the paper issued on Janury 22, 2006.)

The remainder of this article describes CMS' current plans for a staged process leading to full implementation of the adoption of the NPI in Medicare transactions involving providers.

Background

Implementation involves acceptance and processing of transactions that use the NPI in lieu of the previously used OSCAR, UPIN, PIN, and National Supplier Clearinghouse (NSC) numbers. The WEDI strategy provides for four stages during which system change schedules of trading partners will occur independently of each other.

Medicare fee-for-service (FFS) transaction implementation for NPI will occur in the following stages:

Stage 1 (January 1, 2006 – October 1, 2006)

During this stage, the NPI will be accepted on inbound claims, other than NCPDP claims, and other transactions but will not be used for Medicare processing.

CR 4320 focuses primarily on Stage 1 of the NPI implementation process. During stage 1:

- The "Legacy Identifier" (pre-NPI provider identifiers) will be used to identify providers while Medicare carriers, DMERCs, and intermediaries make sure that X12 837 version 4010A1 claims and other X12 HIPAA adopted transactions are not rejected due to the presence of an NPI. (Transactions may be submitted with or without an NPI during stage 1, as long as the Medicare legacy identifier is still reported.)
- Additionally, NPIs will be edited to verify that they meet basic structure requirements established for NPIs.

Stage 1 Use and Editing of NPI Received in EDI Transactions, continued

- Medicare will allow NPIs on the X12 270 version 4010A1 eligibility inquiry and the 276 claim status inquiry and return them in the respective X12 271 or 277 response, as long as the legacy identifier is also reported in the 270 or the 276.
- NPIs, as well as legacy identifiers, will be reported in coordination of benefit claims sent to trading partners when submitted on claims submitted to Medicare.
- NPIs will NOT be reported in the following outbound transactions during Stage 1, even if an NPI was submitted on related claims:

- X12 835 claims; or
- SPRs (standard paper remittance) formats.
- Medicare carriers, DMERCs, and intermediaries must **reject the following transactions if submitted with NPIs**, since it is not possible to report both NPIs and legacy identifiers for providers in these transactions:
- NCPDP claims;
- DDE claims, claim status and eligibility inquiries;
- UB-92 (CMS-1450) paper claims (the National Uniform Billing Committee [NUBC] announced that the use of the UB-04, which is able to report the NPI and a legacy identifier for each provider involved with a claim, will begin March 1, 2007, and that May 22, 2007, is the last day that a payer should accept a UB-92 form). Since it is not possible to report both a legacy identifier and an NPI on the UB-92, submitters of the UB-92 will be limited to reporting of their legacy identifier on those claims; and
- CMS-1500 paper claims until the National Uniform Claim Committee implements a revised 1500 and CMS announces its implementation of that revised form.

  The NUCC has approved a revised CMS-1500 form and has announced that payers should begin to accept the revised form effective October 1, 2006. Between October 1, 2006, and January 31, 2007, payers should accept either the current or the revised CMS-1500 form. Effective February 1, 2007, and later, payers should accept only the revised CMS-1500 form. Both the NPI and the legacy identifier can be reported on the revised CMS-1500 form, but not on the form currently in use. Until a provider begins to use the revised form, that provider will be limited to submission of legacy identifiers on the non-revised CMS-1500 form.

Stage 2: (October 2, 2006 – May 22, 2007)
During this stage:

- Providers, clearinghouses, and billing services will be directed to provide a Medicare legacy identifier as a secondary identifier when NPIs are submitted as the primary provider identifiers in their X12 837 claims.
- The Legacy Identifier alone can still be used to identify those providers that have not yet obtained an NPI.
- The transitional Dual NPI-Legacy Identifier strategy includes the development of a crosswalk between Medicare legacy numbers and their associated NPIs. The crosswalk should help Medicare validate most NPIs to ascertain that they were actually issued to the providers for which reported, and will help to identify transcription errors in a reported NPI. The Crosswalk will begin operating at the onset of stage 2.
- If you use free billing software supplied by your carrier, DMERC, or intermediary/RHHI, it will be modified for stage 2 to permit reporting of your NPI, once received, and your legacy Medicare provider identifier. You will need to download the new version of the software when notified it is available.
- The 835 PC-Print and Easy Print software for printing of remittances will also be updated for stage 2 to permit reporting of NPIs as well as legacy numbers when both are reported in an 835 transaction. Be sure to download the new version of that software when notified it is available.
- DDE screens will be modified for this stage to accept and return both NPIs, when available, and legacy identifiers.
- NPIs, when available in Medicare provider files, as well as legacy identifiers will be returned in 835 transactions and SPRs during stage 2.

Stage 3 (May 23, 2007 – and Later)

Stage 3 involves the transition to full use of the NPI for acceptance and processing of transactions, **except** for coordination of benefits (COB) claims that Medicare sends to small trading partners.

- HIPAA prohibits the reporting of any provider legacy identifiers to other than small health plans during this period (e.g., plans with less than $5 million in annual receipts).
- All claims, including NCPDP claims, and 270, 276, and 277 attachment transactions sent to Medicare, must contain the NPI in lieu of the legacy identifier (please see Stage 4 below regarding claims). Those that do not are to be rejected.
- Legacy identifiers will no longer be sent to coordination of benefits (COB) trading partners or on outbound electronic or paper Medicare transactions or correspondence.

Stage 4 (May 23, 2007 – May 22, 2008)

Stage 4 involves completion of transition to the full use of NPI by all small trading partners. NPIs, rather than legacy identifiers, will be reported in all 837 version 4010A COB and NCPDP claims sent to small trading partners.

Additional Information

CR 4320 is the official instruction issued to your FI, including RHHI, or carrier, including DMERC, regarding changes mentioned in this article. CR 4320 can be found at *http://www.cms.hhs.gov/Transmittals/downloads/R204OTN.pdf* on the CMS website.

Stage 1 Use and Editing of NPI Received in EDI Transactions, continued

You may also want to review *Medlearn Matters* Special Edition SE0555, concerning the NPI. That article is available at *http://www.cms.hhs.gov/MedlearnMattersArticles/downloads/SE0555.pdf* on the CMS website.

Please refer to your local FI/RHHI or carrier/DMERC if you have questions about this issue. To find their toll free phone number, go to: *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4320 Related Change Request (CR) #: 4320
Related CR Release Date: February 1, 2006 Effective Date: January 1, 2006
Related CR Transmittal #: R204OTN Implementation Date: January 3, 2006

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NPI Outreach Initiative

NPI Tip

When applying for your National Provider Identifer (NPI), CMS urges you to include your legacy identifiers, not only for Medicare but for all payors. If reporting a Medicaid number, include the associated State name. This information is critical for payors in the development of crosswalks to aid in the transition to the NPI.

New Educational Products

CMS has released three new educational products on the NPI:

Suitable for All Health Care Providers

- A Subparts Fact Sheet that contains high-level information on Medicare's guidance on subpart designation. Although the guidance is geared toward Medicare organization providers, non-Medicare organization providers may find it helpful.
- An Electronic File Interchange (EFI) Fact Sheet that contains basic information and links to helpful resources that will prepare providers and their staff for the release of the EFI system. This information is essential for organizations that wish to submit electronic files for bulk enumeration, and may be of interest to any health care provider for whom an organization will be submitting NPI application data.

Suitable for Medicare Providers

- A MLN Matters Article (SE0608) that takes a detailed look at Medicare's guidance on subpart designation and the impact on Medicare providers.

Visit the Educational Resources link at *http://www.cms.hhs.gov/NationalProvIdentStand/* to view these new products, as well as existing products such as four ***MLN Matters*** articles, two fact sheets and the NPI Viewlet.

For more information on private industry NPI outreach, including upcoming meetings, visit the Workgroup for Electronic Data Interchange (WEDI) NPI Outreach Initiative website at *http://www.wedi.org/npioi/index.shtml* on the Web.

Source: Source: Provider Education Resources Listserv, Message 200603-06

GENERAL INFORMATION

Medicare to Stop Mailing Standard Paper Remittance for Providers/ Suppliers Receiving An Electronic Remittance Advice

Beginning June 1, 2006, the standard paper remittance (SPR) received through the mail will no longer be available to providers/suppliers who also receive an electronic remittance advice (ERA), whether the ERA is received directly or through a billing agent, clearinghouse, or other entity representing a provider/supplier.

In response to the provider/supplier communities continued need for SPRs, the Centers for Medicare & Medicare Services (CMS) has developed free software called Medicare Remit Easy Print (MREP) that gives providers/suppliers a tool to read and print a remittance advice (RA) from the HIPAA compliant Health Care Claim Payment/Advice (835) file. The MREP software was designed to incorporate new functionality to save providers/suppliers time and money. The paper output generated by MREP is similar to the SPR format. CMS has worked with other payers to ensure their acceptance of the SPR generated by the MREP software for coordination of benefit claim submission.

Additionally, CMS has worked with clearinghouses to assure similar software is available to read and print an electronic remittance advice (ERA) for those providers/suppliers that utilize clearinghouse services.

We encourage providers/suppliers currently receiving the ERA, who don't use software to read and print RAs from these files, to begin using MREP or other similar software before the June 1st cutoff.

Medicare to Stop Mailing SPR for Providers/Suppliers Receiving An ERA, continued

Additional information is available at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0627.pdf*

For further information regarding MREP software, please go to:

Florida: *http://www.floridamedicare.com/edi_getstarted_edepl.asp#TopOfPage*.

Connecticut: *http://www.connecticutmedicare.com/edi_getstarted_edepl.asp#TopOfPage*.

Source: Pub 100-04, Transmittal 885, Change Request 4376
CMS Joint Signature Memorandum (JSM) 06422, dated May 1, 2006

Suppression of Standard Paper Remittance Advice to Providers and Suppliers Also Receiving Electronic Remittance Advice for 45 Days or More

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

All Medicare providers, physicians, suppliers, and qualified non-physician practitioners billing Medicare carriers and durable medical equipment regional carriers (DMERCs)

Provider Action Needed

STOP – Impact to You

CR 4376 provides notice that beginning June 1, 2006, carriers and DMERCs will stop sending standard paper remittance (SPR) advices to you (or a billing agent, clearinghouse, or other entity representing you) if you have been receiving 835s or electronic remittance advice (ERA) transactions, either directly or through a billing agent, clearinghouse, or other entity representing you, for 45 days or more.

CAUTION – What You Need to Know

If you need a paper copy of a remittance advice for accounts reconciliation or to forward to secondary/tertiary payers, be aware that the Centers for Medicare & Medicaid Services (CMS) has developed software that gives you a tool to view and print an 835 in a readable format locally on your computer. This software is called Medicare Remit Easy Print (MREP). See the *Additional Information* section of this article to learn how to access MREP software. Your clearinghouse may also offer software that allows you to view and print your remittance advice.

GO – What You Need to Do

Make certain that your billing staffs are aware of these changes. Try MREP software to view and print your own remittance and see the benefits for yourself. Or, check with your clearinghouse to see if it provides similar software.

Background

The *Medicare Claims Processing Manual*, Chapter 22, Section 40.1, Remittance Advice, describes the instructions issued by CMS to carriers and DMERCs. The section instructs carriers and DMERCs to eliminate SPRs to those providers/suppliers who were receiving ERA transactions for 45 days or more.

MREP was developed in response to comments CMS received from the provider/supplier community that they need a paper document for accounts reconciliation, and claim submission for secondary/tertiary payments.

Providers/suppliers who use the MREP software package have the ability to print paper remittances and reports that can be used to reconcile accounts receivable, as well as to create document(s) that can be included with claim submissions to secondary/tertiary payers. The output of MREP is similar to the current SPR format.

Benefits of using MREP software include the ability to:

Save Time and Money

You can print remittance information directly from your computer the day the HIPAA 835 is available. No more time is spent waiting for the mail.

Create and Print Special Reports

With MREP, you can run, export, or print several useful reports including:

- **Deductible Service Lines Report**: Shows claim service lines that have deductible amount.
- **Adjusted Service Lines Report**: Shows claims within a single remittance that have a claim status 22 (reversed claim).
- **Denied Service Lines Report**: Shows only claim service lines that have an allowed amount of zero and are associated with a claim that does not have a claim status 22 (reversed claim).

Print and Forward Claims for Other Payers

MREP provides the ability to print remittance information for individual or multiple selected claims, and it allows you to forward only those claims that are needed by other payers for secondary payment. You may view and/or print as many or as few claims as needed. This eliminates the need for you to darken individually identifiable data on the SPR, as you may do today, that does not pertain to the claim for which you are requesting payment.

Suppression of SPR to Providers and Suppliers Also Receiving ERA for 45 Days or More, continued

Navigate and View Remittance Information

MREP organizes and presents information in a manner that makes it easy for you to view. It also provides separate tabs to access the following:

- A list of claims;
- Details for individually selected claims;
- Summary information;
- Glossary information containing Claim Adjustment Reason Codes, Remittance Advice Remark Codes, and their definitions;
- A data view that allows you to look at the various loops and segments containing data in the HIPAA 835; and
- A search function to find claims containing specific information.

Note: MREP software will be revised three times per year to accommodate claim adjustment reason and remittance advice remark code set changes. You can sign up to be notified automatically when a new version of MREP is available at your carrier's/DMERC's website.

Search for Claim(s) Information Quickly and Easily

MREP's search function can help you find a claim (or multiple claims) based on your customized search criteria. Using it, you can search by names, numbers, and even portions of information such as:

- Health Insurance Claim Number (HICN);
- Beneficiary Last Name;
- Internal Control Number (ICN);
- Beneficiary Account Number;
- Procedure Code;
- Service Date; and
- Rendering Provider Number

Note: **MREP's search capability provides a powerful way to save time and money when examining remittance information.**

Eliminate Need for Physical Filing and Storage Space

MREP software imports a HIPAA 835 (once you have received it from your carrier/DMERC) and saves the information as a separate import file to help ensure that the original HIPAA 835 file remains intact.

It also provides an easy-to-use method to archive, restore, and delete these Import files as you maintain your remittance records (further reducing the need for physical filing of printed copies and additional storage space).

As you gain familiarity with the MREP software, you will be able to take advantage of the numerous keystroke shortcuts designed to streamline use of the software and save you time while viewing your remittance information.

Implementation

The implementation date for this instruction is June 1, 2006

Additional Information

To learn about more MREP benefits, download the brochure available at *http://www.cms.hhs.gov/MLNProducts/downloads/remit_easy_print.pdf* on the CMS website.

Or, you can view Special Edition MLN Matters article SE0611 at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0611.pdf* on the CMS website.

If you have questions, please contact your Medicare carrier/DMERC at their toll-free number which may be found at *http://www.cms.hhs.gov/MedlearnProducts/downloads/CallCenterTollNumDirectory.pdf* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

For more information about the MREP software and how to receive the HIPAA 835, please contact your carrier/DMERC. Medicare Part B Electronic Data Interchange (EDI) helpline phone numbers are available at *http://www.cms.hhs.gov/ElectronicBillingEDITrans/* on the CMS website.

The official instructions issued to your carrier/DMERC regarding this change can be found at *http://www.cms.hhs.gov/transmittals/downloads/R885CP.pdf* on the CMS website.

Medlearn Matters Number: MM4376
Related Change Request (CR) #: 4376
Related CR Release Date: March 10, 2006
Effective Date: March 15, 2006
Related CR Transmittal #: R885CP
Implementation Date: June 1, 2006

This article was prepared as a service to the public and is not intended to grant rights or impose obligations. This article may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations and other interpretive materials for a full and accurate statement of their contents.

Options for Providers/Suppliers Affected by CR4376: Suppression of Standard Paper Remittance Advice to Providers and Suppliers Also Receiving Electronic Remittance Advice for 45 Days or More

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, suppliers, qualified non-physician practitioners, and other providers billing Medicare carriers, including durable medical equipment regional carriers (DMERCs).

Provider Action Needed

STOP – Impact to You

This article reminds providers that as of June 1, 2006, if you have been receiving **both** an electronic remittance advice (ERA), either directly from your Medicare carrier/DMERC or indirectly from a clearinghouse, billing agent, or other entity representing you, **and** a standard paper remittance (SPR) from your carrier/DMERC for 45 days or more, that **you will no longer be mailed an SPR** by your carrier/DMERC, in accordance with Change Request (CR) 4376.

This article outlines some of the options available to providers who will no longer receive the SPR directly from their carrier/DMERC.

CAUTION – What You Need to Know

Are you receiving an ERA? Make sure you know if and how you receive the ERA. You may be receiving your ERA directly from your carrier/DMERC or you may be receiving your ERA indirectly through a billing agent, clearinghouse, or other entity representing you. No matter how you receive your ERA, if you are also receiving an SPR from your carrier/DMERC in addition to receiving an ERA for 45 days or more, after June 1, 2006, your carrier/DMERC will no longer mail you an SPR. **If you still need both, take appropriate action now.**

GO – What You Need to Do

If you need the SPR, take action **NOW** so you can avoid any business disruption associated with the June 1, 2006, cutoff of the SPR. If your clearinghouse, billing agent, or other entity cannot offer a way (e.g. print software) for you to receive or generate a paper remittance, it may be beneficial to explore other options.

Determine which of the following scenarios represents your situation:

You are receiving the ERA directly from your carrier in the HIPAA compliant 835 format:

Use the Medicare Remit Easy Print (MREP) software. * MREP requires that you import ERAs in the HIPAA-compliant 835 format. (See the *Additional Information* section of this article for further information.). MREP is **free** software that allows you to:

- Print the ERA for individual or multiple selected claims in a format mirroring the SPR, so you can forward your remittance to secondary/tertiary payers;
- Easily navigate and view remittance information;
- Quickly access claim information;
- Print and export useful reports about ERAs including denied, adjusted, and deductible service lines;
- Receive the latest version of claim adjustment reason and remittance advice remark code sets, three times a year;
- Archive, restore, and delete imported ERAs; and
- Eliminate physical filing and storage space needs.

*This software was developed by the Centers for Medicare & Medicaid Services (CMS) for use by Medicare providers/suppliers to view and print a Health Insurance Portability and Accountability (HIPAA)-compliant Medicare 835. Medicare has no liability and takes no responsibility for any other use of this software.

You are receiving a HIPAA-compliant 835 from a billing agent, clearinghouse, or other entity:

Use MREP or software offered by the billing agent, clearinghouse, or other entity representing you to view and print your paper remittance advice.

You are receiving the ERA directly in a format that is not the HIPAA compliant 835-format:

Transition to the HIPAA-compliant 835 format now, so you can begin using MREP. CMS ended the contingency plan for non-HIPAA claims, i.e., 837-transaction, in 2005. CMS will be ending the contingency plan for the non-HIPAA remittance advice, i.e., the 835, next.

You are receiving an ERA that is not the HIPAA-compliant 835 format from your billing agent, clearinghouse, or other entity representing youand they do not offer software or other means that allows you to view and print your remittance advice:

Work with them so that they will send you a HIPAA-compliant 835, so you can use MREP.

You have a need for the paper remittance advice and your clearinghouse, billing agent, or other entity representing you is receiving the ERA on your behalf, but does not currently forward the ERA to you:

Work with your clearinghouse, billing agent, or other entity to receive the ERA and use MREP. This may be your situation if the clearinghouse, billing agent, or other entity representing you receives the ERA for you, but until now there has been no business reason to forward the ERA to you.

Options for Providers/Suppliers Affected by CR4376, continued

Background

CMS has an initiative for moving to a more electronic transaction environment and reducing the cost associated with producing and mailing the paper remittances sent by CMS contractors. The *Medicare Claims Processing Manual*, Chapter 22, Section 40.1, Remittance Advice, describes the instructions issued by CMS to carriers and DMERCs. The section instructs carriers and DMERCs to eliminate SPRs to those providers/suppliers who were receiving ERA transactions for 45 days or more.

Implementation

The implementation date is June 1, 2006

Additional Information

To learn about more MREP benefits, download the brochure available at *http://www.cms.hhs.gov/MLNProducts/downloads/remit_easy_print.pdf* on the CMS website. Or, you can view Special Edition MLN Matters article SE0611 at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0611.pdf* or a related MLN Matters article (MM4376) at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/MM4376.pdf* on the CMS website.

For more information about the MREP software and how to receive the HIPAA 835, please contact your carrier/DMERC. Medicare Part B Electronic Data Interchange (EDI) helpline phone numbers are available at *http://www.cms.hhs.gov/ElectronicBillingEDITrans/* on the CMS website.

If you have other questions, please contact your Medicare carrier/DMERC at their toll-free number, which may be found at *http://www.cms.hhs.gov/MLNProducts/downloads/CallCenterTollNumDirectory.pdf* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

The official instructions (CR4376) issued to your carrier/DMERC regarding this change can be found at *http://www.cms.hhs.gov/transmittals/downloads/R885CP.pdf* on the CMS website.

Note: CMS issued reminders of this change via the Contractor Provider Education Resources Listserv on: April 21, 2006, posted to our provider education website on April 25, 2006. and April 28, 2006, posted to our provider education website on April 28, 2006.

MLN Matters Number: SE0627 Related Change Request (CR) #: N/A
Related CR Release Date: N/A Effective Date: N/A
Related CR Transmittal #: N/A Implementation Date: N/A

Source: CMS Special Edition Article SE0627, Provider Education Resources Listserv, Messages 200604-12 & 200604-15

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Provider Enrollment in the Medicare Program

CMS has issued the following "MLN Matters... Information for Medicare Providers" article.

Provider Types Affected

All Medicare physicians, providers, and suppliers

What You Need To Know

- You must enroll in the Medicare program in order to receive Medicare payment for covered services that you provide to Medicare beneficiaries.
- The Medicare enrollment application and process are used to collect information about you and to secure the necessary documentation to ensure you are qualified and eligible to enroll in the Medicare program.
- This article contains helpful information about the Medicare enrollment process.

Background

Physicians, providers, and suppliers must enroll in the Medicare program in order to receive Medicare payment for services provided to its beneficiaries.

You can accomplish this enrollment by completing the Medicare enrollment application, in which you provide the information and supporting documentation needed to ascertain your qualifications for, and your eligibility to enroll in, the Medicare program.

When submitted, a designated Medicare fee-for-service contractor (known as a carrier or fiscal intermediary [FI]) will process your application and verify the information that you have provided.

To ensure timely processing of your application, make certain to completely fill out the application and provide all required supporting documentation at the time of filing. Section 17 of the Medicare enrollment application lists the types of supporting documentation that you will need to submit with your enrollment application

To obtain a list of specific supporting documentation that you must submit with your enrollment application, call or visit the Medicare fee-for-service contractor serving your area (see *Additional Information* section below.)

Be aware that, at any time during the enrollment process, your carrier or FI may request documentation to support or validate information that you have reported on your application.

Provider Enrollment in the Medicare Program, continued

Applicants are responsible for providing this documentation in a timely manner.
Failure to provide documentation in a timely manner may delay your enrollment into the Medicare program.

Additional Information

For additional information regarding the Medicare enrollment process, including the mailing address and telephone number for the carrier or FI serving your area, visit *http://www.cms.hhs.gov/MedicareProviderSupEnroll* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: SE0612 Related Change Request (CR) #: N/A
Related CR Release Date: N/A Effective Date: N/A Related CR Transmittal #: N/A Implementation Date: N/A

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Creation of a Second Participation Enrollment Period for 2006

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians who bill Medicare carriers for their services

Key Points

- The Centers for Medicare & Medicaid Services (CMS) is offering a second participation enrollment period for 2006 for physicians.
- This second enrollment period will run for 45 days. It will begin on February 15, 2006, and end on March 31, 2006. Your Medicare carrier will accept any participation enrollment changes for 2006 that are received or post-marked by March 31, 2006.
- Any revisions to the participation election during this new enrollment period will be **retroactive to January 1, 2006**.
- This second enrollment period will allow you to reconsider your decisions in light of the revised 0 percent update stemming from the Deficit Reduction Act of 2005, and the related revision to the 2006 Medicare Physician Fee Schedule (MPFS).
- If you choose to submit your participation election (or withdrawal request) during this second enrollment period, you must begin to bill claims in accordance with your decision once the election is submitted to your local carrier.
- If you do not wish to change your current participation, or non-participation status, you do not need to do anything.

Additional Information

Enrollment Information

- To enroll, please use the **Medicare Participating Physician or Supplier Agreement** (Form CMS-460). A copy of this form is attached to Change Request (CR) 4051, Transmittal R730CP, *Calendar Year (CY) 2006 Participation Enrollment and Medicare Participating Physicians and Suppliers Directory (MEDPARD) Procedures*. This CR can be found at *http://www.cms.hhs.gov/Transmittals/downloads/R730CP.pdf* on the CMS website.
- If you are unable to access the Internet, please contact your Medicare carrier (toll-free telephone numbers are available through the link below) to request a hard copy of the **Medicare Participating Physician or Supplier Agreement** (Form CMS-460).
- The Medicare fee-for-service contractor that serves your state is responsible for processing your **participation election (or withdrawal request).** To locate the mailing address for the Medicare fee-for-service contractor for your state and provider type, please use the link to your carrier's toll free phone number located below.

Note: To avoid processing delays, do *not* mail your application to the Centers for Medicare & Medicaid Services in Baltimore, Maryland.

- Your carrier will not automatically adjust any claims paid for services on or after January 1 based on any participation change made during this second period. However, the carrier will adjust such claims if you bring the claims to their attention.

CR 4346 is the official instruction issued to your carrier regarding changes mentioned in this article. CR 4346 may be found by going to *http://www.cms.hhs.gov/Transmittals/downloads/R210OTN.pdf* on the CMS website.

Please refer to your local carrier if you have questions about this issue. To find your carrier's toll free phone number, go to: *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4346 Related Change Request (CR) #: 4346
Related CR Release Date: February 10, 2006 Effective Date: January 1, 2006
Related CR Transmittal #: R210OTN Implementation Date: February 15, 2006

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Rescind Change Request 4177 – Eliminate the Use of Surrogate UPINs on Medicare Claims

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, non-physician practitioners, suppliers, and providers billing Medicare carriers, durable medical equipment regional carriers (DMERCs), fiscal intermediaries (FIs), or regional home health intermediaries (RHHIs) for diagnostic, radiology, consultation services, and equipment

Provider Action Needed

This article is based on Change Request (CR) 5019, which rescinds CR 4177.

CR 4177 eliminated the use of the surrogate Unique Physician Identification Number (UPIN) OTH000 on claims submitted by billers, suppliers, physicians and non-physician practitioners. CR 5019 instructs Medicare contractors to discontinue all work to eliminate the use of the Surrogate UPIN "OTH000" in claims processing, and continue to use Surrogate UPIN "OTH000" for submitted claims and other internal purposes.

Background

The Social Security Act (Section 1833(q); *http://www.ssa.gov/OP_Home/ssact/title18/1833.htm*) requires that:

- All physicians meeting the definition of a physician (Section 1861(r); *http://www.ssa.gov/OP_Home/ssact/title18/1861.htm*) must have a UPIN, **and**
- All claims for services ordered or referred by one of these physicians must include the names and UPINs of the ordering/referring physician.

Currently, durable medical equipment (DME) suppliers, physicians, and nonphysician practitioners are allowed to use a surrogate UPIN to bill for the following:

- Diagnostic services;
- Radiology services;
- Consultation services; and
- Durable medical equipment

CR 4177 (Transmittal R752CP, dated November 10, 2005) instructed Medicare affiliated contractors (carriers, DMERCs, FIs, and RHHIs) not to accept the Surrogate UPIN "OTH000" on Medicare claims submitted by billers, suppliers, physicians, and non-physician practitioners.

However, because of the possibility that this will adversely impact the ability of providers to bill the Medicare program, the Centers for Medicare & Medicaid (CMS) is rescinding CR 4177.

Surrogate UPINs are intended to be used during an interim period when a UPIN has been requested but has not yet been received. Currently, durable medical equipment (DME) suppliers, physicians, and non-physician practitioners are allowed to use a surrogate UPIN to bill for:

- Diagnostic services;
- Radiology services;
- Consultation services; and
- Durable medical equipment.

CR 5019 instructs your Medicare contractor(s) to:

- Discontinue all work to eliminate the use of the surrogate UPIN "OTH000" in claims processing; and
- Continue to use surrogate UPIN "OTH000" for submitted claims and other internal purposes.

Implementation

The implementation date for CR5019 is April 3, 2006.

Additional Information

For complete details, please see the official instruction issued to your carrier/DMERC/FI/RHHI regarding this change. That instruction may be viewed at *http://www.cms.hhs.gov/Transmittals/downloads/R145PI.pdf* on the CMS website.

Inquirers can obtain providers' UPINs *at http://www.upinregistry.com/*.

If you have any questions, please contact your carrier/DMERC/FI/RHHI at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM5019
Related Change Request (CR) #: 5019
Related CR Release Date: March 31, 2006
Effective Date: April 1, 2006
Related CR Transmittal #: R145PI
Implementation Date: April 3, 2006

Eliminate the Use of Surrogate Unique Physician Identification Numbers on Medicare Claims

CMS has issued the following "MLN Matters... Information for Medicare Providers" article.

Note: This article was rescinded on March 21, 2006, because CR4177 was rescinded. A new CR will be released on this issue in the future.

MLN Matters Number: MM4177
Related CR Release Date: November 10, 2005
Related CR Transmittal #: R752CP
Related Change Request (CR) #: 4177
Effective Date: April 1, 2006
Implementation Date: April 3, 2006

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Appeals of Claims Decisions: Administrative Law Judge; Departmental Appeals Board; U.S. District Court Review

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, providers, and suppliers who submit Part A or Part B Fee-for-Service claims to Medicare for services

Background

The Medicare claim appeals process was amended by the Medicare, Medicaid and SCHIP Benefits Improvement and Protection Act of 2000 (BIPA). Section 1869(c) of the Social Security Act (the Act), as amended by BIPA, requires a new second level in the administrative appeals process called a *reconsideration*. It is different from the previous first level of appeal for Part A claims performed by fiscal intermediaries (FIs). Reconsiderations will be processed by Qualified Independent Contractors (QICs).

The purpose of this article is to notify you about changes to the manual provisions that address Administrative Law Judge, Departmental Appeals Board, and U.S District Court review levels of appeal.

Key Points

Administrative Law Judge (ALJ) - The Third Level of Appeal

Parties to an appeal who are not satisfied with decisions made by the QIC at the second level of appeal (reconsideration), have the right to request an ALJ hearing as long as all of the ALJ hearing request requirements are met (see *Medicare Claims Processing Manual*, Chapter 29, Section 330 for details). Outlined below is some pertinent information about the ALJ level of the appeal process.

ALJ Hearing Amount in Controversy

Parties requesting an ALJ hearing must meet the amount in controversy requirements:

- The amount remaining in controversy requirement for requests made before January 1, 2006 is $100.
- The amount remaining in controversy will increase to $110 for requests made on or after January 1, 2006.
- Beginning in 2005, for requests made for an ALJ hearing or judicial court review, the dollar amount in controversy requirement will increase by the percentage increase in the medical care component of the consumer price index for all urban consumers (U.S. city average) for July 2003 to the July preceding the year involved. Any amount that is not a multiple of $10 will be rounded to the nearest multiple of $10.

Time Limits and Responsibilities

Decisions: The official ALJ decision is a signed copy of the ALJ decision. When issuing decisions, the ALJ will either:

- Issue a decision based on the request for ALJ hearing; or
- Issue an order of dismissal of the appellant's request for ALJ hearing.

Effectuation (No Agency Referral): Often, the ALJ's decision will require an effectuation action (payment of the claim) on the Medicare contractor's part.

Contractors will effectuate ALJ decisions within 30 days of the receipt of the official ALJ decision if:

- The decision is partially or wholly favorable;
- The decision gives a specific amount to be paid; and
- There is no agency referral to the DAB.

Computation of the Amount (No Agency Referral): If the amount must be computed by the Medicare contractor, the decision must be effectuated within 30 days after the contractor computes the amount to be paid to the appellant. The computation should be done as soon as possible, but no later than 30 calendar days of the date of receipt of the official ALJ decision or effectuation notice.

Clarification (No Agency Referral): If clarification from the ALJ is necessary, then the date of the clarification is considered to be the final determination for purposes of effectuation. If clarification is needed from the physician/supplier (e.g., splitting charges), this clarification should be requested as soon as possible and the amount payable should be computed within 30 calendar days after the receipt of the necessary clarification. The date of receipt of the clarification is considered to be the final determination for purposes of effectuation.

Departmental Appeals Board (DAB) - The Fourth Level of Appeal

The DAB evaluates requests for review, and makes final decisions whether to review, or to decline to review, decisions of ALJs as well as orders of dismissal by ALJs.

DAB Effectuation Time Limits: DAB decisions requiring contractor effectuation must be initiated within 30 days of receipt of a DAB decision. Effectuation must be completed within 60 days.

U.S. District Court: The Fifth Level of Appeal

A party may request court review of the DAB's decision. Medicare contractors are not responsible for reviewing ALJ decisions issued by the Department of Health and Human Services (HHS) ALJs to determine if an agency referral is appropriate, and will not accept a request for U.S District Court review by a party.

Appeals of Claims Decisions: ALJ; Departmental Appeals Board; U.S. District Court Review, continued

Relevant Links

The official instruction issued to your FI including Regional Home Health Intermediaries (RHHIs), or carrier including DMERCs, regarding this change may be found by going to *http://www.cms.hhs.gov/Transmittals/downloads/R862CP.pdf* on the CMS website. The new sections of Chapter 29 of the *Medicare Claims Processing Manual* are attached to CR 4152.

Please refer to your local FI/RHHI or carrier/DMERC if you have questions about this issue. To find the toll free phone number, go to *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4152
Related CR Release Date: February 17, 2006
Related CR Transmittal #: R862CP
Related Change Request (CR) #: 4152
Effective Date: May 1, 2005
Implementation Date: March 17, 2006

This article was prepared as a service to the public and is not intended to grant rights or impose obligations. This article may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations and other interpretive materials for a full and accurate statement of their contents.

Appeals of Claims Decisions: Redeterminations and Reconsiderations (Implementation Date May 1, 2005)

CMS has issued the following "MLN Matters... Information for Medicare Providers" article.
This information was previously published in the Second Quarter 2006 Medicare B Update! pages 59-60.

Note: This article was revised on February 21, 2006, to update the language regarding the appeals process. In addition, the article now contains Web addresses that conform to the new CMS website.

Provider Types Affected

Physicians, providers, and suppliers who submit claims to Medicare for services

Provider Action Needed

The new second level in the administrative appeals process is called a **"reconsideration."** Reconsiderations are processed by Qualified Independent Contractors (QICs).

Background

The Medicare claim appeals process was amended by the Medicare, Medicaid and SCHIP Benefits Improvement and Protection Act of 2000 (BIPA). Section 1869(c) of the Social Security Act (the Act), as amended by BIPA, now requires a new second level in the administrative appeals process called a reconsideration.

Requests for reconsideration of appeal decisions (redeterminations) should go either to the Qualified Independent Contractor (QIC), or the Hearing Officer (HO), when the redetermination was issued by a carrier prior to January 1, 2006.

Time Limit for Filing a Request for Reconsideration

A request for reconsideration must be filed within 180 days of the date of receipt of the notice of redetermination. For requests filed in writing - the date received is defined as the date received by the QIC in the corporate mailroom.

Please refer to the following table for clarification.

Appeal Rights for Requests for Reconsideration
The Second Level of Appeal

Medicare Claims	Medicare Contractor Issuing Redetermination	Date Redetermination Issued and Mailed	Where to Appeal the Redetermination*
Part A/Part B	FI	On or after May 1, 2005	QIC
Part B	Carrier	On or after January 1, 2006	QIC
Part A	FI	Before May 1, 2005	ALJ
Part B	FI	Before May 1, 2005	HO
Part B	Carrier	Before January 1, 2006	HO

*Qualified Independent Contractor (QIC); Administrative Law Judge (ALJ); Hearing Officer (HO)

Appeals of Claims Decisions: Redeterminations and Reconsiderations, continued

Additional Information

Medicare Claims Processing Manual, Chapter 29 - Appeals of Claims Decisions, 310.2, 310.3, can be found at *http://www.cms.hhs.gov/manuals/downloads/clm104c29.pdf* on the CMS website.

Medlearn Matters article MM3530 - "MMA - Revisions to Medicare Appeals Process for Fiscal Intermediaries **Revised: 4/12/2005"** (CR Title - Appeals Transition - BIPA 521 Appeals), can be found at *http://www.cms.hhs.gov/MedlearnMattersArticles/downloads/MM3530.pdf* on the CMS website.

Change Request CR3530 "Revisions to Medicare Appeals Process for Fiscal Intermediaries **Revised: 4/12/2005**" (CR Title-Appeals Transition – BIPA 521 Appeals), can be found at *http://www.cms.hhs.gov/Transmittals/downloads/R146OTN.pdf* on the CMS website.

The official instruction issued to your FI, DMERC, or carrier regarding this change may be found by going to *http://www.cms.hhs.gov/Transmittals/downloads/R697CP.pdf* on the CMS website. The new sections of Chapter 29 of the Medicare Claims Processing Manual are attached to CR3942.

Please refer to your local carrier/DMERC/FI for more information about this issue. To find the toll free phone number, go to *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Related Change Request (CR) #: 3942 — Medlearn Matters Number: MM3942 *Revised*
Related CR Release Date: October 7, 2005 — Related CR Transmittal #: 697
Effective Date: May 1, 2005 — Implementation Date: January 9, 2006

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Appeals of Claims and Appeal Decisions for Medicare Part B

Effective January 1, 2006 the Medicare claim appeals process was amended. The reconsideration process has been added as the new second level of appeal. In addition, it is no longer necessary to appeal a claim if a minor error or omission was made which caused the claim to deny. In these cases, the provider can request that the claim be reopened and the error or omission corrected.

Definitions

Levels of Appeal	Definition	Time Limit from Determination	Address
1st - Redetermination	The first appeal level after the initial determination. A redetermination must be submitted to the carrier in writing.	120 days from initial or revised initial determination	**Connecticut** Medicare Part B Appeals First Coast Service Options, Inc. P.O. Box 45041 Jacksonville, FL 32232-5041 **Florida** Medicare Part B Claims Review P.O Box 2360 Jacksonville, FL 32231-2100
2nd - Hearings	The second level of appeal for redeterminations made **prior to 01/01/06**. These appeals should be submitted to the **carrier** as instructed in your redetermination notice.	Six months from the redetermination	**Connecticut** Medicare Part B Hearings First Coast Service Options, Inc. P.O. Box 45041 Jacksonville, FL 32232-5041 **Florida** Medicare Hearings Post Office Box 45156 Jacksonville, FL 32232-5156
New 2nd - Reconsideration	The new second level of appeal for redeterminations made **on or after 01/01/06**. These appeals should be submitted to the **Qualified Independent Contractor** (QIC) as instructed in your redetermination notice.	180 days from redetermination	**Connecticut/Florida** Q2 Administrators, LLC Part B QIC East Operations P.O. Box 183092 Columbus, Ohio 43218-3092 Attn: Administration Manager

Appeals of Claims and Appeal Decisions for Medicare Part B, continued

Appeal Process

If you are dissatisfied with the determination made on your case you should file an appeal with the appropriate entity. The appropriate entity depends on the level of appeal and the completion date of the determination you are appealing. The name and address for the next level of appeal will appear on your decision notice. Providers, physicians, and other suppliers are responsible for submitting all required documentation with the appeal request.

REMINDER: Unprocessable claims (CO16 denial code) result when the provider submits an incomplete or invalid Medicare claim (EMC or paper). Claims denied as unprocessable because information is incomplete, missing, invalid or non-linked (diagnosis code reference number) cannot be corrected over the telephone or via written appeal. The provider must determine what information is missing or incomplete, correct the billing error and file a new claim to the carrier. Example: A claim submitted with an invalid modifier.

Telephone Reopenings

If you feel your office has made a minor clerical error or omission, (that did not deny as unprocessable) you may request that we reopen the claim to correct the error.

Florida Contact Provider Customer Service - 8:00 a.m. – 4:00 p.m. Monday through Friday at 1-866-419-9455

Connecticut Contact Telephone Reopening - Monday – Friday at 1-866-535-6790 (9:00 a.m. – 4:00 p.m.)

Continue to contact Provider Services Monday – Friday (8:00a.m. and 4:00p.m).at 1-866-419-9455 if you feel that Medicare has processed your claim incorrectly.

The provider must be able to provide the beneficiary's:

- Date of Birth;
- Name;
- Medicare HICN

When you call, please have your Remittance Advice and any other documentation on hand. We will only be able to handle three different claims during each call. The following information will be verified during the call.

- Caller's Name
- Caller's Phone Number
- Provider's Name
- Date(s) of Service
- Item(s) or Service(s) at issue

Examples of minor omissions or clerical errors are as follows:

- Diagnosis code changes
- Number of Services changes
- Place of Service change
- Submitted charge correction
- Date of Service correction
- Add, Change or Delete modifiers excluding 22, 24, 25, 52, 53, 58, 59, 62, 66, 78 and 79
- Procedure code changes excluding codes requiring documentation on the initial submission or codes now being upcoded.

Telephone reopenings are generally inappropriate for the following issues:

- ❑ Limitation of liability;
- ❑ Medical necessity denials and reductions, or
- ❑ Denials requiring manual review of medical documentation

A written redetermination must be requested for the type of denials above.

Redetermination Request

Redetermination requests should be submitted on the Redetermination form with documentation attached to support the service(s) rendered. The redetermination forms are located at:

- Connecticut - *http://www.connecticutmedicare.com*
- Florida - *http://www.floridamedicare.com*.

Reconsideration Request

Reconsideration requests should be submitted on the reconsideration form attached to your redetermination notice.

Source: CMS Pub 100-4, Chapter 29, Section 310

Denial of Claims Not Timely Filed

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Providers billing fiscal intermediaries (FIs), regional home health intermediaries (RHHIs), carriers, and durable medical equipment regional carriers (DMERCs) for services provided to Medicare beneficiaries

Provider Action Needed

STOP – Impact to You

This article is based on information contained in CR4041, which clarifies that a determination relating to the untimely submission of a Medicare claim by a provider or supplier is not an initial determination and cannot be appealed.

CAUTION – What You Need to Know

Claims that are filed after the "timely filing period" will be denied as specified in the *Medicare Claims Processing Manual*, Publication 100-4, Chapter 1, Section 70.1. When a claim is denied because it was filed after the timely filing period, the denial will not constitute an "initial determination." As such, the determination that a claim was not filed timely cannot be appealed.

GO – What You Need to Do

Be aware of the time limits for filing Medicare claims and the consequences of untimely filing.

Background

The Centers For Medicare & Medicaid Services (CMS) issued a technical correction to the June 30, 2005 Federal Register, Interim Final Rule, "Medicare Program: Changes to the Medicare Claims Appeal Procedures (42 CFR Parts 401 and 405)," that clarified that a determination regarding the untimely submission of a Medicare claim is not an initial determination and cannot be appealed.

Specifically, 42 CFR Section 405.926(n) indicates that a determination that a provider or supplier failed to submit a claim timely or failed to submit a timely claim, despite being requested to do so by the beneficiary or the beneficiary's subrogee, is not an initial determination and cannot be appealed.

CR4041 informs all Medicare providers of the above technical correction to the June 30, 2005 interim final rule, "Medicare Program: Changes to the Medicare Claims Appeal Procedures" and revises the *Medicare Claims Processing Manual*, Publication 100-4, Chapter 1 (General Billing Requirements), Sections 70.4 and 70.8.6 to incorporate these changes.

Additional Information

For complete details, including the revised sections of the *Medicare Claims Processing Manual* and a table that illustrates the timely filing limit for dates of service in each calendar month, please see the official instruction issued to your carriers, FIs, DMERCS, or RHHIs regarding this change. That instruction may be viewed by going to *http://www.cms.hhs.gov/Transmittals/downloads/R830CP.pdf* on the CMS website.

If you have any questions, please contact your Medicare contractor (carrier, FI, etc.) at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4041	Related Change Request (CR) #: 4041
Related CR Release Date: February 2, 2006	Effective Date: July 1, 2006
Related CR Transmittal #: R830CP	Implementation Date: July 3, 2006

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Hold on Medicare Payments

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Providers and physicians who bill Medicare contractors—fiscal intermediaries (FIs), including regional home health intermediaries (RHHIs), and carriers—for their services

Provider Action Needed

STOP – Impact to You

A brief hold will be placed on Medicare payments for all claims for the last nine days of the Federal fiscal year, i.e., September 22, 2006 - September 30, 2006. Claims held as a result of this one-time policy will be paid on October 2, 2006. No interest or late penalty will be paid to an entity or individual for any delay in a payment by reason of this one-time hold on payments.

CAUTION – What You Need to Know

Additionally, Medicare contractors will continue to apply the Centers for Medicare & Medicaid Services (CMS) regulations for the 14-day electronic claim payment floor and the 29-day paper claim payment floor.

GO – What You Need to Do

Please note that this policy applies only to claims subject to payment. It does not apply to full denials and no-pay claims.

Essentially, no payments on claims will be made from September 22-30, 2006, and providers should be aware of these payment delays, which are mandated by section 5203 of the Deficit Reduction Act of 2006.

Additional Information

CR 4349 is the official instruction issued to your FI, RHHI, or carrier regarding changes mentioned in this article. CR 4349 may be found at *http://www.cms.hhs.gov/Transmittals/downloads/R847CP.pdf* on the CMS website.

Please refer to your local FI/RHHI or carrier if you have questions about this issue.

To find their toll free phone number, go to *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4349	Related Change Request (CR) #: 4349
Related CR Release Date: February 10, 2006	Effective Date: September 22, 2006
Related CR Transmittal #: R847CP	Implementation Date: July 3, 2006

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Update of the Medicare Claims Processing Manual to Show New CMS Website URL References

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, providers, and suppliers who submit claims for services to the Centers for Medicare & Medicaid Services (CMS) Medicare contractors (carriers, fiscal intermediaries (FIs), regional home health intermediaries (RHHIs), and durable medical equipment regional carriers [DMERCs])

Background

This article, based on CR 4398, highlights the fact that the *http://www.cms.hhs.gov* website has been completely redesigned. Currently, Chapter 24 (EDI Support Requirements) of the *Medicare Claims Processing Manual contains* URLs that no longer direct the user to the new CMS website. If used, the following message will appear. '*We're sorry. The page you requested cannot be found. CMS has recently launched a website redesign and many addresses have changed.*'

This instruction updates the URLs that are currently in Chapter 24, removes the URLs that no longer apply, and replaces them with the new URLs.

Key Points

The key new Web addresses are as follows:

- The new address for accessing and downloading the CMS EDI instructions is *http://www.cms.hhs.gov/ElectronicBillingEDITrans/01_Overview.asp*.
- The X12N 837 implementation guide (IG) version 4010A1 for Institutional (I) and Professional (P) claims is now at *http://www.cms.hhs.gov/ElectronicBillingEDITrans/08_HealthCareClaims.asp* on the CMS website.
- The implementation guide for coordination of benefits (COB) with other payers is at *http://www.cms.hhs.gov/ElectronicBillingEDITrans/12_COB.asp* on the CMS website.
- The NCPDP Telecommunications Standard Specifications and IG version 5.1 and Batch Standard 1.1 for retail prescription drug claims (Billed to Medicare DMERCs only) and COB are at *http://www.cms.hhs.gov/ElectronicBillingEDITrans/08_HealthCareClaims.asp* on the CMS website.

Update of the Medicare Claims Processing Manual to Show New CMS Website URL References, continued

- The X12 835 IG version 4010A1 for Remittance Advice is at *http://www.cms.hhs.gov/ElectronicBillingEDITrans/11_Remittance.asp* on the CMS website.
- The X12 276/277 IG version 4010A1 for Claim Status Inquiry and Response is located at *http://www.cms.hhs.gov/ElectronicBillingEDITrans/10_ClaimStatus.asp* on the CMS website.
- Information on the X12 270/271 IG version 4010A1 transactions for Beneficiary Eligibility Inquiry and response are at *http://www.cms.hhs.gov/ElectronicBillingEDITrans/09_Eligibility.asp* on the CMS website.
- HIPAA IG "companion documents" are available at *http://www.cms.hhs.gov/ElectronicBillingEDITrans* on the CMS website.

Once at that site, select the specific transaction desired from the left side of the screen and you will then get a link to the companion document at the bottom of the page for that transaction.

Additional Information

The official instructions issued to your carrier or intermediary regarding this change can be found at *http://www.cms.hhs.gov/Transmittals/downloads/R900CP.pdf* on the CMS website.

If you have questions, please contact your Medicare FI/RHHI or carrier/DMERC at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

MLN Matters Number: MM4398	Related Change Request (CR) #: 4398
Related CR Release Date: April 7, 2006	Effective Date: May 8, 2006
Related CR Transmittal #: R900CP	Implementation Date: July 7, 2006

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New Skilled Nursing Facility Consolidated Billing Website Address

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, non-physician practitioners, institutional providers, and suppliers billing Medicare carriers or fiscal intermediaries (FIs) for services provided to skilled nursing facility (SNF) patients.

Provider Action Needed

The purpose of the instruction in CR 4297 is to inform affected providers of the new Web address for SNF consolidated billing information. The new address corresponds to the new website from the Centers for Medicare & Medicaid Services (CMS), and this new address is also being placed in the *Medicare Claims Processing Manual.*

Background

The purpose of Change Request (CR) 4297 is to place the following new Skilled Nursing Facility (SNF) Consolidated Billing (CB) website address into the CMS *Medicare Claims Processing Manual* (Pub. 100-04): *http://www.cms.hhs.gov/SNFConsolidatedBilling/*.

Information regarding SNF consolidated billing at this Web page includes the following:

- Services Beyond the Scope of the Part A SNF Benefit
- Edit for Therapy Services Separately Payable When Furnished by a Physician
- Annual Update Process for SNF CB
- Carrier Claims Processing for Consolidated Billing for Physician and Non-Physician Practitioner Services Rendered to Beneficiaries in a Non-covered SNF Stay

Additional Information

For complete details, please see the official instruction issued to your carrier/FI regarding this change. That instruction may be viewed at *http://www.cms.hhs.gov/Transmittals/downloads/R846CP.pdf* on the CMS website.

If you have any questions, please contact your carrier/FI at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4297	Related Change Request (CR) #: 4297
Related CR Release Date: February 10, 2006	Effective Date: December 15, 2005
Related CR Transmittal #: R846CP	Implementation Date: March 13, 2006

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Remittance Advice Remark Code and Claim Adjustment Reason Code Update

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Providers, physicians, and suppliers who bill Medicare fiscal intermediaries (FIs), including regional home health intermediaries (RHHIs), and Medicare carriers including durable medical equipment regional carriers (DMERCs)

Key Points

- Effective December 29, 2005, **Remark Code MA02** was updated to reflect the following narrative:

"If you do not agree with this determination, you have the right to appeal. You must file a written request for an appeal within 180 days of the date you receive this notice. Decisions made by a Quality Improvement Organization (QIO) must be appealed to that QIO within 60 days."

- Within 30 days of release of CR 4326, **Remark Code MA03** will not be used for Medicare Fee for Service (FFS) and Medicare will update the current narrative of remark code MA02 in the same timeframe.
- Please use the text posted on the Washington Publishing Company (WPC) website if there are discrepancies between any code text included in this article and the corresponding text on the WPC website: *http://www.wpcedi.com/codes*.

Background

There are two code sets that must be used to report payment adjustments, appeal rights, and related information for transaction 835 (Health Care Claim Payment/Advice) and standard paper remittance advice. These code sets, updated on a regular basis, include:

- Claim Adjustment Reason Code (CARC); and
- Remittance Advice Remark Code (RARC)

Additionally, for transaction 837 COB, CARC must be used.

Additional Information

CR 4326 is the official instruction issued to your FI/RHHI or your carrier/DMERC regarding changes mentioned in this article, MM4326. CR 4326 may be found by going to *http://www.cms.hhs.gov/Transmittals/downloads/R860CP.pdf* on the CMS website

Please refer to your local FI/RHHI or your carrier/DMERC if you have questions about this issue. To find their toll free phone number, go to *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4326	Related Change Request (CR) #: 4326
Related CR Release Date: February 17, 2006	Effective Date: May 17, 2006
Related CR Transmittal #: R860CP	Implementation Date: May 17, 2006

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Sign up to our *eNews* electronic mailing list

Join our ***eNews*** mailing list and receive urgent and other critical information issued by First Coast Service Options, Inc. (FCSO), your Florida Medicare carrier. By signing up, you will receive automatic email notification when new or updated information is posted to the provider education website *http://www.floridamedicare.com*. It's very easy to do. Simply go to the website, click on the "***eNews***" link on the navigational menu and follow the prompts.

Remittance Advice Remark Code and Claim Adjustment Reason Code Update

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, providers, and suppliers who submit claims to Medicare contractors (carriers, fiscal intermediaries (FIs), regional home health intermediaries (RHHIs), and durable medical equipment regional carriers (DMERCs)) for services.

Provider Action Needed

STOP – Impact to You

The complete list, including changes made from July 1, 2005, through October 30, 2005, of X12N 835 Remittance Advice Remark Codes (RARC) and X12N 835 Claim Adjustment Reason Codes (CARC) have been posted. The most current and complete code list will be found at *http://www.wpc-edi.com/codes*.

CAUTION – What You Need to Know

Please refer to the *Additional Information* section of this article for remark and reason code changes approved between July 1, 2005, to October 30, 2005, and in September, 2005, respectively. By April 3, 2006, all applicable code text changes and new codes should be in use and the deactivated codes terminated.

GO – What You Need to Do

The above codes are updated three times a year. Be sure your staff is aware of these changes in order to ensure correct interpretation of the electronic or paper remittance advice notices sent by Medicare.

Background

Two code sets—the claim adjustment reason code set and the remittance advice remark code set—must be used to report payment adjustments in remittance advice transactions. The reason codes are also used in some coordination of benefits transactions.

The RARC list is maintained by the Centers for Medicare & Medicaid Services (CMS), and used by all payers. Additions, deactivations, and modifications to the code list may be initiated by Medicare and non-Medicare entities. This list is updated three times a year, and posted at *http://wpc-edi.com/codes*.

The RARC database has expanded rapidly in the last couple of years. CMS has developed a new Web site to help navigate the database more easily. A tool is provided to help search if you are looking for a specific category of code. You can also find at this site some other information that is available from the WPC website. The new website address is: *http://www.cmsremarkcodes.info/*.

Note: This website is not replacing the WPC website as the official site where the most current RARC list resides. If there is any discrepancy, always use the list posted at the WPC website.

Implementation

The implementation date for the instruction is April 3, 2006.

Additional Information

The following list summarizes changes made from July 1, 2005, through October 30, 2005:

Remittance Advice Remark Code Changes

Code	Status	Current Narrative	Comment
N357	New	Time frame requirements between this service procedure/ supply and a related service procedure/supply have not been met	Medicare Initiated
N358	New	This decision may be reviewed if additional documentation as described in the contract or plan benefit documents is submitted.	Not Medicare Initiated
N359	New	Missing/incomplete/invalid height.	Not Medicare Initiated
N360	New	Coordination of benefits has not been calculated when estimating benefits for this pre-determination. Submit payment information from the primary payer with the secondary claim.	Not Medicare Initiated
N361	New	Charges are adjusted based on multiple diagnostic imaging procedure rules.	Not Medicare Initiated
N362	New	The number of Days or Units of Service exceeds our acceptable maximum.	Not Medicare Initiated
N363	New	Alert: in the near future we are implementing new policies/procedures that would affect this determination.	Not Medicare Initiated

Remittance Advice Remark Code and Claim Adjustment Reason Code Update, continued

Code	Status	Current Narrative	Comment
N364	New	According to our agreement, you must waive the deductible and/or coinsurance amounts.	Medicare Initiated
M16	Modified	Please see our web site, mailings, or bulletins for more details concerning this policy/procedure/decision.	Modified effective 11/18/05
MA02	Modified	If you do not agree with this determination, you have the right to appeal. You must file a written request for an appeal within 180 days of the date you receive this notice. Decisions made by a Quality Improvement Organization (QIO) must be appealed to that QIO within 60 days.	Modified effective 12/29/05 (1)
MA03	Modified	If you do not agree with the approved amounts and $100 or more is in dispute (less deductible and coinsurance), you may ask for a hearing within six months of the date of this notice. To meet the $100, you may combine amounts on other claims that have been denied, including reopened appeals if you received a revised decision. You must appeal each claim on time.	Modified effective 11/18/05 (2)
N9	Modified	Adjustment represents the estimated amount a previous payer may pay.	Modified effective 11/18/05
N34	Modified	Incorrect claim form/format for this service.	Modified effective 11/18/05
N207	Modified	Missing/incomplete/invalid weight.	Modified effective 11/18/05
N355	Modified	The law permits exceptions to the refund requirement in two cases: - If you did not know, and could not have reasonably been expected to know, that we would not pay for this service; or - If you notified the patient in writing before providing the service that you believed that we were likely to deny the service, and the patient signed a statement agreeing to pay for the service. If you come within either exception, or if you believe the carrier was wrong in its determination that we do not pay for this service, you should request appeal of this determination within 30 days of the date of this notice. Your request for review should include any additional information necessary to support your position. If you request an appeal within 30 days of receiving this notice, you may delay refunding the amount to the patient until you receive the results of the review. If the review decision is favorable to you, you do not need to make any refund. If, however, the review is unfavorable, the law specifies that you must make the refund within 15 days of receiving the unfavorable review decision. The law also permits you to request an appeal at anytime within 120 days of the date you receive this notice. However, an appeal request that is received more than 30 days after the date of this notice does not permit you to delay making the refund. Regardless of when a review is requested, the patient will be notified that you have requested one, and will receive a copy of the determination. The patient has received a separate notice of this denial decision. The notice advises that he/she may be entitled to a refund of any amounts paid, if you should have known that we would not pay and did not tell him/her. It also instructs the patient to contact our office if he/she does not hear anything about a refund within 30 days.	Modified effective 11/18/05

Remittance Advice Remark Code and Claim Adjustment Reason Code Update, continued

Code	Status	Current Narrative	Comment
M78	Deactivated	Missing/incomplete/invalid HCPCS modifier.	Deactivated effective 5/18/06, consider using reason code 4.

Claim Adjustment Reason Code Changes

Code	Status	Current Narrative	Comment
190	New	Payment is included in the allowance for a Skilled Nursing Facility (SNF) qualified stay.	New as of 10/05
191	New	Claim denied because this is not a work related injury/illness and thus not the liability of the workers' compensation carrier.	New as of 10/05
192(3)	New	Non standard adjustment code from paper remittance advice.	New as of 10/05
182	Modified	Payment adjusted because the procedure modifier was invalid on the date of service.	Modified 8/8/05
B18	Modified	Payment adjusted because this procedure code and modifier were invalid on the date of service.	Modified 8/8/05
52	Retired	The referring/prescribing/rendering provider is not eligible to refer/prescribe/order/perform the service billed.	Inactive as of 2/1/06
B17	Retired	Payment adjusted because this service was not prescribed by a physician, not prescribed prior to delivery, the prescription is incomplete, or the prescription is not current.	Inactive as of 2/1/06

1 This modification is effective January 1, 2006, and has been communicated in a separate instruction (CR 4326).
2 Medicare will not use MA03 effective from January 1, 2006, and that has been communicated in CR4326.
3 This new code was created at the request of Medicare because:

- Providers who do not qualify for Administrative Simplification Compliance Act (ASCA) exemption must submit claims electronically;
- If Medicare is secondary, and the primary payer has sent a paper RA with proprietary code(s), the provider could not send a compliant electronic claim unless a crosswalk between the payer proprietary codes and the standard CARC is available.

In CR 4123, Medicare contractors were instructed to complete entry of 192 as a valid code, and accept claims containing this code for adjudication. CMS encourages providers to utilize this code, and submit COB claims electronically.

Reason Codes 1 and 2

In September, CMS requested two new codes to be used in lieu of current reason codes 1 ("Deductible") and 2 ("Coinsurance Amount") when a provider is not allowed to collect any deductible and/or any coinsurance.

Section 630 of the Medicare Modernization Act (MMA) permits Indian Health Service (IHS) facilities to directly bill Medicare for durable medical equipment, prosthetics, orthotics, and supplies (DMEPOS). Federal government agencies do not permit providers to collect coinsurance or deductible payments from IHS patients.

The committee did not approve the CMS request for new codes, but suggested that reason codes 1 and 2 should be used with Group Code CO (Contractual Obligation) instead of PR (Patient Responsibility). Currently, in most situations Group Code PR is used with reason codes 1 and 2. Medicare contractors must use Group code CO under this special situation with codes 1 and 2. (See related CR 3845 and the Medlearn Matters article at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/MM3845.pdf* on the CMS website.)

The official instructions (CR4314) issued to your Medicare carrier, intermediary, DMERC, or RHHI regarding this change can be found at *http://www.cms.hhs.gov/Transmittals/downloads/R859CP.pdf* on the CMS website.

If you have questions, please contact your Medicare carrier, DMERC, FI, or RHHI at their toll-free number which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Medlearn Matters Number: MM4314
Related CR Release Date: February 17, 2006
Related CR Transmittal #: R859CP
Related Change Request (CR) #: 4314
Effective Date: April 1, 2006
Implementation Date: April 3, 2006

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Understanding the Remittance Advice – Updated Guide

Understanding the Remittance Advice: A Guide for Medicare Providers, Physicians, Suppliers, and Billers has been updated and is now available online through the Medicare Learning Network's publication page located at *http://www.cms.hhs.gov/MLNProducts/downloads/RA_Guide_Full_03-22-06.pdf*, on the CMS website.

This comprehensive publication provides practical information on the types, uses, components of and standardized codes sets used on the RA as well as how to read the standard paper remittance advice and the electronic remittance advice using PC-Print software (for institutional providers who receive RAs from fiscal intermediaries or regional home health intermediaries) and Medicare Remit Easy Print (MREP) software (for professional providers who receive RAs from carriers or DMERCs). It also includes a number of helpful resources including field indexes (for institutional RAs and professional RAs), an acronym list, and a glossary.

In addition to the online version of *"The RA Guide"*, it will also be available in print and on CD ROM later this spring. CMS will announce the availability of these products as they become accessible.

Source: Provider Education Resources Listserv, Message #200603-15

Competitive Acquisition Program

CMS has announced approved drug vendor information for the Competitive Acquisition Program (CAP.) View the CMS Web page dedicated to providing all the latest CAP news for health care providers at *http://www.cms.hhs.gov/CompetitiveAcquisforBios* on the Web.

This page is your source for news on CAP including how to participate in the CAP program. Bookmark this page as new information and resources will continue to be posted.

Note: CMS issued a reminder of this benefit via the Contractor Provider Education Resources Listserv on April 21, 2006, posted to our provider education website on April 24, 2006.

Source: CMS Joint Signature Memorandum (JSM) 06413, dated April 21, 2006
Provider Education Resources Listserv, Message 200604-13

Instructions for Provider Notification Regarding Streamlined Drug Coverage Materials for Health Care Professionals, a New Fact Sheet and Script for Recent Audio Conference

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Providers, physicians, and suppliers and their staff who prescribe medications for Medicare patients

Key Points

The Centers for Medicare & Medicaid Services (CMS) has developed three new products as part of the Medicare Prescription Drug Coverage (Part D) campaign for health care professionals:

Consolidated List of Links

A consolidated list of links to resources for prescribers is located at *http://www.cms.hhs.gov/center/provider.asp* on the CMS website.

At this Web page, offices can get access to direct telephone numbers to a Medicare drug plan's coverage determination staff, as well as to obtain model forms that will help speed this process.

Educational information for Fee-For-Service (FFS) providers is always available through our Medicare Learning Network drug coverage page at *http://www.cms.hhs.gov/MedlearnProducts/23_DrugCoverage.asp* on the CMS website.

Transition Policy Fact Sheet

A new fact sheet regarding the new transition policy, as well as the exceptions and appeals process for Medicare Prescription Drug Coverage, is available for use in prescriber offices. This resource fact sheet provides ready links to tools that will streamline the prescribing process under the new coverage.

CMS continues to work with groups representing physicians, pharmacists, patients, and Part D plans to simplify and standardize the information that physicians need to provide to plans.

The fact sheet is at *http://www.cms.hhs.gov/MedlearnProducts/downloads/Part_D_Resource_Factsheet.pdf* on the CMS website.

An Important Message for Providers Regarding Medicare Part D from CMS Administrator Dr. Mark McClellan

Dr. McClellan's message to providers describes the steps CMS is taking to implement the new Medicare prescription drug coverage. Dr. McClellan also discusses helpful resources for providers. Streaming video of this message is available at *http://media.cms.hhs.gov/cms/McClellanPartDProvider.wmv* on the CMS website.

Instructions for Provider Notification Regarding Streamlined Drug Coverage Materials, continued

Phone Conference Training Session

A PowerPoint presentation and audio replay of a recent phone conference training session is available, entitled "Working with Plan Formularies: Transition Supplies, Prior Authorization, Quantity Limits, Step Therapy, and Exceptions."

This training session is geared towards guiding office staff through the exceptions process. These materials are located at *http://media.cms.hhs.gov/cms/partner03022006.wma* on the CMS website.

Other Special Edition Articles

Other special edition articles regarding the prescription drug program include, but are not limited to, the following:

- SE0618 – "2006 Standard Medicare Prescription Drug Coverage: Understanding Costs to Beneficiaries," available at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0618.pdf* on the CMS website.
- SE0603 – "Medicare Prescription Drug Coverage: Essential Information and Resources for Prescribing Health Care Professionals – The Eleventh in the Medlearn Matters Series on the New Prescription Drug Plans," available at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0603.pdf* on the CMS website.
- SE0557 – "Clarification on Part D and Fee-for-Service (FFS) Providers," available at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0557.pdf* on the CMS website.
- SE0502 – "The Facts for Providers Regarding the Medicare Prescription Drug Program," available at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0502.pdf* on the CMS website.

Medlearn Matters Number: SE0619	Related Change Request (CR) #: N/A
Related CR Release Date: N/A	Effective Date: March 3, 2006
Related CR Transmittal #: N/A	Implementation Date: N/A

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An Important Message for Providers Regarding Medicare Part D

Prescribers are vital to the well being of their patients. The Centers for Medicare & Medicaid Services (CMS) is doing everything we can to streamline the new Part D coverage to make it easier for you to help your patients, while not infringing on the scarce clinical time you have with them.

The following link will take you to a video that we hope explains what we are doing during the transition to help prescribers and their office staffs smooth the process of prior authorizations, exceptions and appeals. Go to our provider center at *http://www.cms.hhs.gov/center/provider.asp* (go to Part D tools) and select the video. There are a number of other useful lists that we have assembled there to help ease the process of helping your patients with their new drug coverage.

CMS has a dedicated email for prescriber's questions at *PRIT@cms.hhs.gov*, as well as a standing teleconference every Tuesday at 2PM by calling 1-800-619-2457 Passcode: RBDML

Source: Source: Provider Education Resources Listserv, Message 200603-10

Streamlined Drug Coverage Materials for Health Care Professionals

NEW! Visit *http://www.cms.hhs.gov/center/provider.asp* and scroll down to "Part D Tools for Health Care Professionals" for a comprehensive list of links to agency-wide resources for providers on Medicare prescription coverage. These resources can help providers and office staff access direct phone numbers to a Medicare drug plan's coverage determination staff, as well as obtain model forms that will help speed the process.

Additionally, a new fact sheet, as well as other educational products for the Medicare fee-for-service community, is now available on the CMS website at *http://www.cms.hhs.gov/MLNProducts/23_drugcoverage.asp*.

Source: CMS Joint Signature Memorandum 06312, March 3, 2006

Assignment of Physicians, Providers, and Suppliers to the Medicare Administrative Contractors

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Providers, physicians and suppliers who bill Medicare contractors (fiscal intermediaries (FIs) including regional home health intermediaries (RHHIs), and carriers, including durable medical equipment regional carriers (DMERCs)) for their services.

Key Points

The Centers for Medicare & Medicaid Services (CMS) is implementing significant changes to the Medicare fee-for-service program's administrative structure. This Medicare Contracting Reform (MCR) will:

- Integrate and simplify the administration of Medicare Parts A and B with primary A/B Medicare Administrative Contractors (MACs) which will process both Part A and Part B claims for the fee-for-service benefit;
- Make contracting dynamic, competitive and performance-based, resulting in more accurate claims payments and greater consistency in payment decisions; and

- Centralize information, creating a platform for advances in the delivery of comprehensive care.

Under MCR, there will be 23 MACs with no national MAC. These new MACs will include:

- Fifteen primary A/B MACs to serve the majority of all types of providers for Part A and Part B;
- Four specialty MACs to serve home health and hospice providers; and
- Four specialty MACs to serve durable medical equipment (DME) suppliers.

MACs will serve as the primary point of contact for provider enrollment, Medicare coverage and billing requirements training for providers, and the receipt, processing and payment of Medicare fee-for-service claims for Medicare providers' respective jurisdictions.

Medicare providers will be assigned to the local designated MAC based on their geographic location to the MAC, which has jurisdiction for that benefit category and location.

Note: Please be aware that in the event that your current FI does not win the contract to serve the area where you are located, you will be required to be reassigned to the MAC that has won the jurisdiction for your area.

The new MAC jurisdictions will be more similar to each other in size than the existing fiscal intermediary (FI) and carrier jurisdictions. The workload allocation and the number of fee-for-service beneficiaries and providers in each MAC jurisdiction will be reasonably balanced. The jurisdictions of the eight specialty MACs will overlay the boundaries of the fifteen primary A/B MAC jurisdictions.

Background

The Medicare Prescription Drug Improvement and Modernization Act of 2003 (MMA) (P.L. 108-173) allows the CMS to take appropriate steps to transition from agreements under Section 1816 of the Social Security Act to contracts with Medicare Administrative Contractors (MACs) under section 1874A. The changes to Medicare's administration are designed to increase the efficiency of Medicare's claims processing and related functions. They will benefit Medicare providers and Medicare's enrollee population.

Additional Information

During the initial implementation phase (2005-2011) of the Medicare fee-for-service administrative contracting reform, CMS intends to issue Requests for Proposals (RFPs) to compete and award contracts for 23 MACs (four DME and four Home Health/Hospice MACs, and 15 primary A/B MACs).

The transition to the MAC administrative structure will be implemented through a series of acquisition cycles (9-12 months from solicitation to award). The subsequent workload transition to the new MAC system is projected to take 6-13 months after contract award.

Medicare's MAC Jurisdictions

Specialty MAC Jurisdictions (DME and Home Health/Hospice)

Jurisdiction	States Included	RFP Issuance	Award Date
A	Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont	**DME** March 2005 **Home Health/ Hospice** Sept. 2007	**DME** Jan. 2006 **Home Health/Hospice** Sept. 2008
B	Illinois, Indiana, Kentucky, Michigan, Minnesota, Ohio, and Wisconsin		
C	Alabama, Arkansas, Colorado, Florida, Georgia, Louisiana, Mississippi, New Mexico, North Carolina, Oklahoma, Puerto Rico, South Carolina, Tennessee, Texas, U.S. Virgin Islands, Virginia, and West Virginia		
D	Alaska, American Samoa, Arizona, California, Guam, Hawaii, Idaho, Iowa, Kansas, Missouri, Montana, Nebraska, Nevada, North Dakota, Northern Mariana Islands, Oregon, South Dakota, Utah, Washington, and Wyoming		

Assignment of Physicians, Providers, and Suppliers to the Medicare Administrative Contractors, continued

Primary A/B MAC Jurisdictions

Jurisdiction	States Included	RFP Issuance	Award Date
1	American Samoa, California, Guam, Hawaii, Nevada, and Northern Mariana Islands	Sept. 2006	Sept. 2007
2	Alaska, Idaho, Oregon, and Washington	Sept. 2006	Sept. 2007
3	Arizona, Montana, North Dakota, South Dakota, Utah and Wyoming	Sept. 2005	June 2006
4	Colorado, New Mexico, Oklahoma, and Texas	Sept. 2006	Sept. 2007
5	Iowa, Kansas, Missouri, and Nebraska	Sept. 2006	Sept. 2007
6	Illinois, Minnesota, and Wisconsin	Sept. 2007	Sept. 2008
7	Arkansas, Louisiana, and Mississippi	Sept. 2006	Sept. 2007
8	Indiana and Michigan	Sept. 2007	Sept. 2008
9	Florida, Puerto Rico, and U.S. Virgin Islands	Sept. 2007	Sept. 2008
10	Alabama, Georgia, and Tennessee	Sept. 2007	Sept. 2008
11	North Carolina, South Carolina, Virginia and West Virginia	Sept. 2007	Sept. 2008
12	Delaware, District of Columbia, Maryland, New Jersey, and Pennsylvania	Sept. 2006	Sept. 2007
13	Connecticut and New York	Sept. 2006	Sept. 2007
14	Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont	Sept. 2007	Sept. 2008
15	Kentucky and Ohio	Sept. 2007	Sept. 2008

For additional information about the MCR process, please refer to *http://www.cms.hhs.gov/MedicareContractingReform/* on the CMS website.

CR 4002, transmittal 670, *Realignment of States and Medicare Claims Processing Workload from DMERC Regions A, B, C and D to the DME MAC Jurisdictions A, B, C, and D* discusses phase 1 of the MAC acquisition and transition schedule. It can be found at *http://www.cms.hhs.gov/transmittals/downloads/R670CP.pdf* on the CMS website.

MLN Matters Number: SE0624 Related Change Request (CR) #: N/A
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Related CR Transmittal #: N/A Implementation Date: N/A

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The Centers for Medicare & Medicaid Services Recovery Audit Contractor Initiative

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, providers, and suppliers, especially in California, Florida, and New York

Provider Action Needed

Based on comments received during provider open door forums and community meetings, CMS has amended the payment methodology for the Recovery Audit Contractors (RAC) to include payment for the identification of Medicare underpayments.

Background

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 (MMA), Section 306, directs the Secretary of the U.S. Department of Health and Human Services (HHS) to demonstrate the use of RACs under the Medicare Integrity Program in: 1) identifying underpayments and overpayments; and 2) recouping overpayments under the Medicare program (for services for which payment is made under Part A or Part B of Title XVIII of the Social Security Act).

Update

The RACs are paid on a contingency basis; that is, the RACs receive a portion of what they identify and collect. Beginning with underpayments identified on or after March 1, 2006, the RACs will receive an equivalent percentage for all underpayment and overpayment identifications.

The RACs will use the same methodologies of automated and complex reviews to identify potential Medicare underpayments.

The Centers for Medicare & Medicaid Services Recovery Audit Contractor Initiative, continued

Important Things Providers Need to Know About the Underpayment Identification Portion of the Recovery Audit Contractor Demonstration

- The RAC may request a medical record for an underpayment determination. However, the medical record request letter will not indicate if the medical record is being requested for overpayment or underpayment review. When responding to a medical record request from the RAC, the provider may attach its own opinion regarding an underpayment. However, the findings from the RAC may differ from that of the provider.
- Upon identification of a potential underpayment, the RAC will forward the claim and all supporting documentation to the appropriate Medicare fiscal intermediary, carrier or durable medical equipment regional carrier (DMERC) for their review. An underpayment identification will not be final unless the fiscal intermediary, carrier or DMERC agrees with the identification. The RAC or the fiscal intermediary, carrier or DMERC will NOT ask the provider to correct and resubmit the claim. Under the RAC demonstration, the RAC contractors have no authority to make refunds. Therefore, once the underpayment has been validated by the appropriate fiscal intermediary, carrier or DMERC, the RAC will send the provider written notice of the underpayment determination. This notice will include claim and beneficiary details.
- The RACs do not have the authority to review unsolicited cases from providers where underpayment is thought to have occurred. Outside of the RAC program if a provider feels they have received an underpayment they may resubmit a corrected claim if the timely filing limit has not yet passed.
- The provider does not have any official appeals rights in relation to an underpayment determination. The provider may utilize the RAC rebuttal process and discuss the underpayment determination with the RAC. If the provider disagrees with the RAC that an underpayment exists, the RAC will defer to the billing provider's judgment.

Definition of an Underpayment

For purposes of the RAC demonstration, a Medicare underpayment is defined as those lines or payment groups (APC, RUG) on a claim that were billed at a low level of payment but should have been billed at a higher level of payment. The RAC will review each claim line or payment group and consider all possible occurrences of an underpayment in that one line or payment group.

If changes to the diagnosis, procedure or order of diagnoses would change a line or payment group on the claim from a low level of payment to a higher level of payment (and the medical record supports such a change), an underpayment exists. Service lines or payment groups that a provider failed to include on a claim are **not** considered underpayments for the purposes of this demonstration.

Note: CMS has excluded the review of physician evaluation and management codes relevant to the level of an office visit or the medical necessity of the level of office visit from the RAC demonstration. This includes the review of overpayments and underpayments.

Examples of an Underpayment

The following **are** considered underpayments:

- The provider billed for 15 minutes of therapy when the medical record clearly indicates 30 minutes of therapy was provided. (This provider type is paid based on a fee schedule that pays more for 30 minutes of therapy than for 15 minutes of therapy.)
- The provider billed for a particular service and the amount the provider was paid was lower than the amount on the CMS physician fee schedule.
- A diagnosis/condition was left off the MDS but appears in the medical record. Had this diagnosis or condition been listed on the MDS, a higher payment group would have been the result.
- The physician submitted a claim for a surgical procedure using a code for a simpler procedure when in fact the procedure was a more complex one such as in the case of skin repair which can be billed at a simple, intermediate, or complex level depending upon size and complexity.

The following are **not** considered underpayments:

- The medical record indicates that the provider performed additional services such as an EKG, but did not bill for the service.
- The provider billed for 15 minutes of therapy when the medical record clearly indicates 30 minutes of therapy was provided; however, the additional minutes do not affect the grouper or the pricer. (This provider type is paid based on a prospective payment system that does not pay more for this much additional therapy.)
- The medical record indicates that the provider implanted a particular device for which a device APC exists (and is separately payable over and above the service APC), but the provider did not bill for the device APC.

Questions concerning the recovery audit contractor demonstration may be directed to a special email address CMS has established specifically for the demonstration: *cmsrecoveryauditdemo@cms.hhs.gov*.

Additional Information

If you have any questions, please contact your carrier/intermediary at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

Find out more about the Medicare Prescription Drug and Modernization Act of 2003 (MMA) at *http://www.cms.hhs.gov/MMAUpdate/* on the CMS website.

The Centers for Medicare & Medicaid Services Recovery Audit Contractor Initiative, continued

MLN Matters Number: SE0617 Related Change Request (CR) #: N/A
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Centers for Medicare & Medicaid Services Seeks Provider Input on Satisfaction with Medicare Fee-for-Service Contractor Services

CMS has issued the following "MLN Matters... Information for Medicare Providers" article.
This information was previously published in the HCPCS 2006 January Special Medicare B Update! page 98.

Note: This article was revised on March 17, 2006, to show the data collection period will continue through April 2006.

Provider Types Affected

Sample of 25,000 Medicare providers served by 42 Medicare fee-for-service (FFS) contractors, including fiscal intermediaries (FIs), carriers, durable medical equipment regional carriers (DMERCs), and rural home health intermediaries (RHHIs)

Provider Action Needed

STOP – Impact to You

The Centers for Medicare & Medicaid Services (CMS) would like to provide a channel for you to voice your opinions about the services you receive from your FFS contractors. The Medicare Contractor Provider Satisfaction Survey (MCPSS) is designed to gather quantifiable data on provider satisfaction with the performance of FFS contractors. The MCPSS is one of the tools CMS will use to measure provider satisfaction levels, a requirement of the Medicare Modernization Act (MMA). Specifically, the survey will enable CMS to gauge provider satisfaction with key services performed by the 42 contractors that process and pay the more than $280 billion in Medicare claims each year.

Those Medicare contractors will use the results to improve service. CMS will use the results to improve its oversight of and increase the efficiency of the administration of the Medicare program.

CAUTION – What You Need to Know

The first national implementation of the MCPSS will begin January 3, 2006. If you have been selected, you will receive a notification packet in the mail with background information about the survey, as well as an instruction sheet with information on how to access and complete the survey instrument via a secure Internet website. The letter will also include a phone number that you can call to request a paper copy of the survey instrument to submit your responses by mail or fax, if you prefer to do so.

GO – What You Need to Do

Be alert for a notification packet in the mail. If you are selected and receive the notification packet, please take the time to complete and submit your survey responses as soon as possible. The data collection period will continue through April 2006.

Background

The 2006 survey will query approximately 25,000 randomly selected providers – those physicians, healthcare practitioners, and facilities that serve Medicare beneficiaries across the country – on the seven key areas of the provider-contractor interface:

- Provider communications
- Provider inquiries
- Claims processing
- Appeals
- Provider enrollment
- Medical review
- Provider audit and reimbursement

It contains a total of 76 questions and takes approximately 21 minutes to complete. The target date to respond is approximately three weeks after receipt of the notification packet. CMS will analyze the data and release a summary report in July that will be made available on the Internet. Contractors will also receive an individual report on their performance in June. The MCPSS will be conducted on an annual basis.

CMS has awarded a contract to Westat, a survey research firm, to administer the MCPSS.

Additional Information

For questions or additional information about the MCPSS, please visit *http://www.cms.hhs.gov/MCPSS/* on the CMS website.

Medlearn Matters Number: SE0602 *Revised* Related Change Request (CR) #: N/A
Related CR Release Date: N/A Effective Date: January 3, 2006
Related CR Transmittal #: N/A Implementation Date: January 3, 2006

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Physician Voluntary Reporting Program Using Quality G-Codes and CPT Category II Codes

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals. MLN Matters article MM4183 was previously published in the Second Quarter 2006 Medicare B Update! pages 75-81.

Note: This article was revised on March 30, 2006, to show that the implementation date is April 3, 2006, as shown in CR5036. Several Physician Voluntary Reporting Program (PVRP) performance measure CPT codes in CR 4183 have been modified as a result of additional input received by CMS from medical specialty societies. In addition, CPT Category II codes are now available for certain measures. The changes are reflected in CR 5036 and, if you are viewing a color print of this article, are highlighted yellow. This article contains the same information as MLN Matters article MM4183 with the following additions:

- The code changes and the addition of Category II CPT codes in the attachments.
- An "Introduction" section that helps physicians understand who can report and the benefits of registering their intent to participate in the program.
- Announcement of a website address that contains additional information on the PVRP. This Web address is *http://www.cms.hhs.gov/PVRP*. Also, in the "Additional Information" section of this article is a note about some helpful worksheets that will be placed on this site in the near future.

Provider Types Affected

Physicians

Introduction

In January of 2006, the Centers for Medicare and Medicaid Services (CMS) launched the PVRP with a core starter set of 16 measures. Collection of data on the 16 measures is currently underway.

Physicians can report on the PVRP measures regardless of whether or not they register their intent to participate. However, CMS is strongly encouraging physicians to register their intent to participate in the PVRP through the secured link *http://www.qualitynet.org*. By registering their intent to participate, physicians will be able to receive confidential feedback on their reporting rate and performance rate for each measure they report on. Registering the intent to participate is the first step to receiving the confidential feedback report. In June, CMS will begin contacting those who register their intent to participate to walk them through finishing the confidential registration process. By registering the intent to participate now, physicians not only have the ultimate benefit of receiving feedback reports on the PVRP measures, but will also have CMS assistance in completing the full registration for the feedback reports.

Registration of intent to participate does not obligate a physician to participate. CMS understands that unpredictable events may occur that would ultimately prevent one from actually participating. Also, as stated earlier, physicians can submit data on the PVRP measures without registering their intent to participate.

CMS encourages physicians to register their intent to participate by April 1, 2006. The first physician feedback reports will be available in December 2006.

Reports will be based on second quarter data, collected from claims data with dates of service between April 1 and June 30. Although registration of intent to participate will be welcomed after April 1, CMS encourages physicians to register their intent by April 1 so that comprehensive feedback reports reflect as much data collected in the second quarter as possible. Again, physicians can continue to submit data on PVRP measures whether they register their intent or not.

Provider Action Needed

This article provides information about the CMS PVRP. It will assist physicians in understanding this new voluntary reporting program and the use of G-codes or newly added CPT II codes to report data about the quality of care provided to Medicare beneficiaries.

Background

As part of its overall quality improvement efforts, CMS launched the PVRP in January 2006. This new program builds on Medicare's comprehensive efforts to substantially improve the health and function of our beneficiaries by preventing chronic disease complications, avoiding preventable hospitalizations, and improving the quality of care delivered.

Under the voluntary reporting program, physicians who choose to participate will help capture data about the quality of care provided to Medicare beneficiaries, in order to identify the most effective ways to use the quality measures in routine practice and to support physicians in their efforts to improve quality of care. Voluntary reporting of quality data through the PVRP began in January 2006.

National Consensus Measures and Indicators

CMS has begun the process of developing a comprehensive set of national consensus measures and indicators that will allow physicians to more efficiently report quality information on the health services provided to Medicare beneficiaries.

CMS identified 36 evidence-based clinically valid measures that have been part of the guidelines endorsed by physicians and medical specialty societies. The 36 measures are the result of extensive input and feedback from physicians and other quality care experts.

However, after announcing the PVRP on October 28, 2005, suggestions were made by several physician organizations to identify a starter set in order to lessen the potential reporting burden for physicians and better align the PVRP with other quality measurement activities affecting physicians.

PVRP Using Quality G-Codes and CPT Category II Codes,continued

CMS decided to adopt the suggestion of a smaller core starter set of PVRP measures. The core set consists of 16 measures, which will significantly reduce the number of measures applicable to any individual physician practice specialty.

Despite the reduction to a core starter set of 16 measures, the PVRP maintains the same scope of coverage for physician specialties. Additional measures to cover a broader set of specialties will be developed in the future.

CMS has selected measures based on the work of the National Quality Forum (NQF) and the Ambulatory Care Quality Alliance (AQA).

Confidential feedback reports available to physicians will be limited to the 16 core starter set. The confidential feedback reports will provide physicians with information about their performance and reporting rates for measures associated with submitted data. The feedback reports are intended to assist physicians in improving their data accuracy and reporting rate. The first feedback report will be available December 2006 and will reflect data submitted during the second quarter (April 1 – June 30).

Data Collection Through the Administrative Claims System

The usual source of the clinical data for quality measures is retrospective chart abstraction, but data collection through chart abstraction can be quite burdensome. In addition, while electronic health records (EHRs) may greatly facilitate clinical data reporting in the future, most physicians currently are not using an EHR.

Therefore, to avoid the necessity for chart abstraction, CMS is beginning the process of collecting quality information on services provided to the Medicare population by using the administrative claims system.

Use of G-Codes and CPT II Codes

Specifically, CMS has defined a set of HCPCS codes to report data for the calculation of the quality measures. These new codes will supplement the usual claims data with clinical data that can be used to measure the quality of services rendered to beneficiaries.

Each measure has a defined numerator (the appropriate G-code or CPT II code) and a denominator (specifically defined according to the appropriate services or condition). The reporting rate is calculated as a percentage for each of the 16 measures.

You can use G-codes or CPT II codes when all of the following circumstances are met:

- The G-code or CPT II code reported on the claim relates to a covered diagnosis, covered treatment(s), or covered preventive service(s) that are applicable to the beneficiary.
- The basis for the G-code or CPT II code is documented in the beneficiary medical record.

Note: Submit either a G-code or a CPT II code, but never both.

Important Points: PVRP Reporting on Medicare Claims G-codes or CPT II codes:

- Are submitted on the Medicare claim form generated after a covered service has been performed.
- Should be reported with a submitted charge of zero ($0.00).
- Are not specialty-specific. However, it is anticipated that the reporting of certain G-codes or CPT II codes will be predominated by physicians in certain specialties.

Additional Information

The specific quality measures related to the G-codes or CPT II codes in this initial program launch are reflected in the table at the end of this article.

You can find more information about the PVRP and quality G-Codes and CPT II codes in CR 5036. CR 5036 is available at *http://www.cms.hhs.gov/Transmittals/downloads/R43DEMO.pdf* on the CMS website. CR 4183 is also available at *http://www.cms.hhs.gov/Transmittals/downloads/R35DEMO.pdf* on the CMS website.

Additional information about the program is available at *http://www.cms.hhs.gov/PVRP* on the CMS website. You may want to visit this site periodically for updates. CMS will soon post the one-page worksheets developed specifically for certain specialties to assist in reporting relevant information to the PVRP.

Finally, if you have any questions, please contact your Medicare carrier at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

The toll-free number for First Coast Service Options, Inc. Medicare Part B Customer Service Center is 1-866-454-9007 (FL) or 1-866-419-9455 (CT).

Physician Voluntary Reporting Program
G-Codes and CPT II Codes and Descriptions for Clinical Measures
Effective April 1, 2006

Aspirin at arrival for acute myocardial infarction

- **G8006**: Acute myocardial infarction: patient documented to have received aspirin at arrival
- **G8007**: Acute myocardial infarction: patient not documented to have received aspirin at arrival
- **G8008**: Clinician documented that acute myocardial infarction patient was not an eligible candidate to receive aspirin at arrival measure

Beta blocker at time of arrival for acute myocardial infarction

- **G8009**: Acute myocardial infarction: patient documented to have received beta-blocker at arrival OR *CPT* Cat II code *4006F:* Beta-blocker therapy prescribed
- **G8010**: Acute myocardial infarction: patient not documented to have received beta-blocker at arrival
- **G8011**: Clinician documented that acute myocardial infarction patient was not an eligible candidate for beta-blocker at arrival measure OR CPT Cat II code 4006F WITH modifier 1P, 2P, or 3P: Beta-blocker therapy prescribed with exclusion

PVRP Using Quality G-Codes and CPT Category II Codes,continued

Hemoglobin A1c control in patient with Type I orType II diabetes mellitus

- **G8015**: Diabetic patient with most recent hemoglobin A1c level (within the last 12 months) documented as greater than 9% OR *CPT* Cat II code 3046F: Most recent hemoglobin A1c level > 9.0%
- **G8016**: Diabetic patient with most recent hemoglobin A1c level (within the last 12 months) documented as less than or equal to 9% OR *CPT* Cat II code *3047F*: Most recent hemoglobin A1c level = 9.0%
- **G8017**: Clinician documented that diabetic patient was not an eligible candidate for hemoglobin A1c measure OR CPT Cat II code 3046F WITH modifier 1P, 2P, or 3P: Most recent hemoglobin A1c level > 9.0% with exclusion
- **G8018**: Clinician has not provided care for the diabetic patient for the required time for hemoglobin A1c measure (12 months)

Low-density lipoprotein control in patient with Type I orType II diabetes mellitus

- **G8020**: Diabetic patient with most recent low-density lipoprotein (within the last 12 months) documented as less than 100 mg/dl OR *CPT* Cat II code *3048F*: Most recent LDL-C < 100 mg/dL
- **G8019**: Diabetic patient with most recent low-density lipoprotein (within the last 12 months) documented as greater than or equal to 100 mg/dl OR *CPT* Cat II code *3049F*: Most recent LDL-C 100-129 mg/dL OR CPT Cat II code 3050F: Most recent LDL-C > 130 mg/dL
- **G8021**: Clinician documented that diabetic patient was not eligible candidate for low-density lipoprotein measure OR *CPT* Cat II code *3048F* WITH modifier 1P, 2P, or 3P: Most recent LDL-C < 100 mg/dL with exclusion
- **G8022**: Clinician has not provided care for the diabetic patient for the required time for low-density lipoprotein measure (12 months)

High blood pressure control in patient with Type I or Type II diabetes mellitus

- **G8024**: Diabetic patient with most recent blood pressure (within the last 12 months) documented less than 140 systolic and less than 80 diastolic OR *CPT* Cat II code **3076F**: Most recent systolic blood pressure <140 mm Hg AND *CPT* Cat II code *3078F*: Most recent diastolic blood pressure < 80 mm Hg
- **G8023**: Diabetic patient with most recent blood pressure (within the last 12 months) documented as equal to or greater than 140 systolic or equal to or greater than 80 mmHg diastolic OR *CPT* Cat II code *3077F*: Most recent systolic blood pressure > 140 mm Hg AND *CPT* Cat II code *3079F*: Most recent diastolic blood pressure 80-89 mm Hg OR *CPT* Cat II code *3077F*: Most recent systolic blood pressure > 140 mm Hg AND *CPT* Cat II code *3080F*: Most recent diastolic blood pressure > 90 mm Hg
- **G8025**: Clinician documented that the diabetic patient was not an eligible candidate for blood pressure measure OR *CPT* Cat II code *3076F* WITH modifier 1P, 2P, or 3P: Most recent systolic blood pressure < 140 mm Hg with exclusion AND *CPT* Cat II code *3078F* WITH modifier 1P, 2P, or 3P: Most recent diastolic blood pressure < 80 mm Hg with exclusion
- **G8026**: Clinician has not provided care for the diabetic patient for the required time for blood pressure measure (within the last 12 months)

Angiotensin-converting enzyme inhibitor or angiotensin-receptor blocker therapy for left ventricular systolic dysfunction

- **G8027**: Heart failure patient with left ventricular systolic dysfunction (LVSD) documented to be on either angiotensin-converting enzyme-inhibitor or angiotensin-receptor blocker (ACE-I or ARB) therapy OR *CPT* Cat II code *4009F*: Angiotensin converting enzyme (ACE) inhibitor or angiotensin receptor blocker (ARB) therapy prescribed
- **G8028**: Heart failure patient with left ventricular systolic dysfunction (LVSD) not documented to be on either angiotensin-converting enzyme-inhibitor or angiotensin-receptor blocker (ACE-I or ARB) therapy
- **G8029**: Clinician documented that heart failure patient was not an eligible candidate for either angiotensinconverting enzyme-inhibitor or angiotensin-receptor blocker (ACE-I or ARB) therapy measure OR *CPT* Cat II code *4009F* WITH modifier 1P, 2P, or 3P: Angiotensin converting enzyme (ACE) inhibitor or angiotensin receptor blocker (ARB) therapy prescribed with exclusion

Beta-blocker therapy for patient with prior myocardial infarction

- **G8033**: Prior myocardial infarction - coronary artery disease patient documented to be on beta-blocker therapy OR *CPT* Cat II code *4006F*: Beta-blocker therapy prescribed
- **G8034**: Prior myocardial infarction - coronary artery disease patient not documented to be on beta –blocker therapy
- **G8035**: Clinician documented that prior myocardial infarction - coronary artery disease patient was not an eligible candidate for beta - blocker therapy measure or the patient had no prior myocardial infarction OR *CPT* Cat II code *4006F* WITH modifier 1P, 2P, or 3P: Beta-blocker therapy prescribed with exclusion

Assessment of elderly patients for falls

- **G8055**: Patient documented for the assessment for falls within last 12 months
- **G8054**: Patient not documented for the assessment for falls within last 12 months
- **G8056**: Clinician documented that patient was not an eligible candidate for the falls assessment measure within the last 12 months

Dialysis dose in end stage renal disease patient

- **G8075**: End-stage renal disease patient with documented dialysis dose of URR greater than or equal to 65% (or Kt/V greater than or equal to 1.2)
- **G8076**: End-stage renal disease patient with documented dialysis dose of URR less than 65% (or Kt/V less than 1.2)
- **G8077**: Clinician documented that end-stage renal disease patient was not an eligible candidate for URR or Kt/V measure

PVRP Using Quality G-Codes and CPT Category II Codes,continued

Hematocrit level in end stage renal disease patient

- **G8078**: End-stage renal disease patient with documented hematocrit greater than or equal to 33 (or hemoglobin greater than or equal to 11)
- **G8079**: End-stage renal disease patient with documented hematocrit less than 33 (or hemoglobin less than 11)
- **G8080**: Clinician documented that end-stage renal disease patient was not an eligible candidate for hematocrit (hemoglobin) measure

Receipt of autogenous arteriovenous fistula in end-stage renal disease patient requiring hemodialysis

- **G8081**: End-stage renal disease patient requiring hemodialysis vascular access documented to have received autogenous AV fistula
- **G8082**: End-stage renal disease patient requiring hemodialysis documented to have received vascular access other than autogenous AV fistula
- **G8085**: End-stage renal disease patient requiring hemodialysis vascular access was not an eligible candidate for autogenous AV fistula

Antidepressant medication

- **G8126**: Patient documented as being treated with antidepressant medication during the entire 12 week during acute phase for patient diagnosed with new episode of major depression acute treatment phase
- **G8127**: Patient not documented as being treated with antidepressant medication during the entire 12 weeks acute treatment phase
- **G8128**: Patient was not treated with antidepressant medication or was not an eligible candidate for completion of the entire 12 week acute treatment phase

Antibiotic prophylaxis in surgical patient

- **G8152**: Patient documented to have received antibiotic prophylaxis one hour prior to incision time (two hours for vancomycin and fluoroquinolone)
- **G8153**: Patient not documented to have received antibiotic prophylaxis one hour prior to incision time (two hours for vancomycin and fluoroquinolone)
- **G8154**: Clinician documented that patient was not an eligible candidate for antibiotic prophylaxis one hour prior to incision time (two hours for vancomycin and fluoroquinolone) measure

Thromboembolism prophylaxis in surgical patient

- **G8155**: Patient with documented receipt of thromboemoblism prophylaxis
- **G8156**: Patient without documented receipt of thromboemoblism prophylaxis
- **G8157**: Clinician documented that patient was not an eligible candidate for thromboembolism prophylaxis measure

Use of internal mammary artery in coronary artery bypass graft surgery

- **G8158**: Patient documented to have received coronary artery bypass graft with use of internal mammary artery
- **G8159**: Patient documented to have received coronary artery bypass graft without use of internal mammary artery
- **G8160**: Clinician documented that patient was not an eligible candidate for coronary artery bypass graft with use of internal mammary artery measure

Pre-operative beta blocker for patient with isolated coronary artery bypass graft

- **G8161**: Patient with isolated coronary artery bypass graft documented to have received pre-operative beta-blockade OR *CPT* Cat II code *4006F*: Beta-blocker therapy prescribed
- **G8162**: Patient with isolated coronary artery bypass graft not documented to have received pre-operative beta-blockade
- **G8163**: Clinician documented that patient with isolated coronary artery bypass graft was not an eligible candidate for pre-operative beta-blockade measure OR CPT Cat II code *4006F* WITH modifier 1P, 2P, or 3P: Beta-blocker therapy prescribed with exclusion

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2006 Oncology Demonstration Project

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Hematologists and oncologists who bill Medicare for the care of cancer patients

Provider Action Needed

This article provides information on the oncology demonstration project for 2006.

Additional information and guidance is available in *Medlearn Matters* article SE0588, which is available at *http://www.cms.hhs.gov/MedlearnMattersArticles/downloads/SE0588.pdf* on the Centers for Medicare & Medicaid Services' (CMS) website.

Background

The Social Security Act Amendments of 1967 (Pub. L. 90-248, Sections 402(a) (1) (B) and 402(b)), give the Secretary of Health and Human Services the authority to develop and implement experiments and demonstration projects to:

- Provide incentives for economy, while
- Maintaining or improving quality in health services delivery.

In this context, CR4219, upon which this article is based, announces the implementation of the Medicare oncology demonstration project for 2006. This one-year demonstration project's purpose is to identify and assess, in office-based oncology practices, certain oncology services that positively affect outcomes in the Medicare population.

This 2006 oncology demonstration project replaces the 2005 chemotherapy demonstration project, and substantially changes the reporting emphasis. In the 2006 project, your reporting will no longer be specific to chemotherapy administration services, but, instead, will be associated with physician evaluation and management (E & M) visits for established patients with cancer.

The project builds on the use of G-codes (temporary national codes for items or services requiring uniform national coding between one year's update and the next) to gather more specific information about patients with particular types of cancer (noted below), including information about the primary focus of the visit and the spectrum of care that you provide.

It will emphasize practice guidelines as the source for standards of care, permitting CMS to monitor and encourage quality care to cancer patients, and to identify and promote best cancer care practices that should lead to improved patient outcomes.

This purpose is facilitated by the elimination of some G-codes and the adoption of new ones. Calendar year 2005 G-codes (G0921 to G0932), specific to the assessment of patient symptoms, have been eliminated, effective December 31, 2005.

G-Codes Address Three Reporting Categories

To facilitate the collection of the oncology demonstration information, CMS has established 81 new G-codes that address three reporting categories:

1) The primary focus of the evaluation and management visit;

2) Whether current management adheres to clinical guidelines; and

3) The current disease state.

Capturing these variables will form the building blocks of efficiency-oriented demonstrations in the future. You can find these new G-codes in the table at the end of this article.

Diagnostic Categories

Office-based hematologists and oncologists can participate in this demonstration, for services they furnish in 2006, when they provide an evaluation & management (E & M) service of level 2, 3, 4, or 5 to an established patient (American Medical Association's Current Procedural Terminology (CPT) codes 99212, 99213, 99214 and 99215) with a primary diagnosis of cancer belonging to one of the following 13 major diagnostic categories:

1.) Head and neck cancer (140.0 –149.9, 161.0-161.9)
2.) Esophageal cancer (150.0-150.9)
3.) Gastric cancer (151.0-151.9)
4.) Colon cancer (153.0-153.9)
5.) Rectal cancer (154.0, 154.1)
6.) Pancreatic cancer (157.0, 157.1, 157.2, 157.3, 157.8, 157.9)
7.) Lung cancer (both non-small cell and small cell) (162.2-162.9)
8.) Female breast cancer (invasive) (174.0-174.9)
9.) Ovarian cancer (183.0)
10.) Prostate cancer (185)
11.) Non-Hodgkin's lymphoma (202.00-202.08, 202.80-202.98)
12.) Multiple myeloma (203.00, 203.01)
13.) Chronic myelogenous leukemia (205.10, 205.11)

To Qualify for the Payment

To qualify for the payment associated with this demonstration payment, you must submit one G-code from each of the three categories mentioned above when you bill for an E & M of level 2, 3, 4, or 5 for established patients. Practices reporting data on all three categories will qualify for an additional oncology demonstration payment of $23 in addition to the E & M visit.

Important Details

The following are some important details that you should be aware of:

Participation is Voluntary

Participation in this demonstration is voluntary and the physician participates by filing a claim for services (i.e., a level 2, 3, 4, or 5 established office visit with three separate G codes, one from each category) with the Medicare carrier.

Qualifying Specialties

The physician specialties that qualify for this 2006 oncology demonstration are hematology (specialty code 82), medical oncology (specialty 90), and hematology/oncology (specialty 83).

Mid-level practitioners, such as nurse practitioners or others who may bill independently for Medicare services, are not eligible to participate in the demonstration. Medicare carriers will deny claims for the 2006 oncology demonstration submitted by other than a qualifying specialty. Such claims will be denied with remittance advice code N95 and claim adjustment reason code 185.

Other Cancer Types Not Included

E & M services that you furnish for patients with cancer types as the principal diagnosis, other than these mentioned in this CR, will not be included in the demonstration. If you report

2006 Oncology Demonstration Project, continued

claims with these demonstration G codes that are not related to the 13 specific cancer types, those G codes will be denied.

Applies to Beneficiaries Not Enrolled in Medicare Advantage Plan

The project applies only to Medicare beneficiaries who are not enrolled in a Medicare Advantage plan, and is effective only for services provided on or after January 1, 2006, and before January 1, 2007. Medicare carriers will return/reject, as not able to process, oncology demonstration G-codes that are billed for dates of service not within CY 2006, using Remittance Advice reason code B18 and remark code N56 and Medicare Summary Notice (MSN) message 16.13.

Chemotherapy

While chemotherapy may be provided to the patient on the same day as the E & M visit, it is only the latter that is linked to the demonstration project. In this instance, therefore, you should attach modifier 25 to the E & M service. This denotes that you have performed a significant, separately identifiable evaluation and management service on the same day of a procedure (the chemotherapy administration service). Further, you should appropriately document the patient's record to support the level of the E & M service billed.

Billing Codes

You must bill a code from each of the three categories mentioned above. If you bill one or more (but not one from all three categories) of the demonstration codes on a single claim, carriers will return/reject the claim as not able to process and use Remittance Advice reason code 16 and remark code MA 130.

Conversely, if you bill more than one G-code from the same category for the same date of service on the same claim (for instance, you submit a claim for more than two G-codes from the category of "primary focus of the visit"), carriers will also reject the claim as not able to process, and use remittance advice reason code 125 and remittance advice remark code MA130.

Note: Some Medicare carriers may choose to manually split the claim and only return the not-able-to-process portion (i.e., the portion related to submitting data for the oncology demonstration). However, CMS will not require carriers to do this.

Claims Must Be Assigned

Your claims must be assigned. If a participating provider submits a non-assigned claim for the oncology demonstration G codes, carriers will process the claim as assigned and generate Remittance Advice remark code MA09.

If a nonparticipating provider submits a non-assigned claim for the G-codes and related E & M service, carriers will process the claim for coverage and payment of those services that do not require assignment (e.g., the evaluation and management service) and deny the G-codes using Remittance Advice reason code 111, remark code N149, and MSN message 16.6.

Resubmitting G-Codes

Providers may resubmit oncology demonstration G-codes that were denied for not accepting assignment and, in such instances, the G-codes will be approved if the related E & M codes were approved. However, if there is no approved E & M code for the same service date and place of service as the G-codes on the claim or in the history, carriers will deny the G-codes using Remittance Advice reason code 107 and MSM code 16.26.

Place of Service

The place of service reported for codes must be "office" (place of service code 11). If the place of service reported is other than "office," carriers will return/reject the claim as not able to process, using Remittance Advice reason code 5 and MSN code 16.2.

Payment Allowances

Carriers will establish the following payment allowances for the demonstration codes and determine payment based on the lesser of 80% of the actual charge or on the allowance by code:

1. G9050 to G9055 - $7.67
2. G9056 to G9062 - $7.67
3. G9063 to G9130 - $7.66

These amounts apply in all localities, and the usual Part B coinsurance and deductible apply.

SNF Consolidated Billing

During the demonstration, the oncology G-codes will bypass SNF consolidated billing for beneficiaries in a Part A stay.

Additional Information

The new 2006 oncology G codes and their descriptors can be viewed beginning on the next page of this article.

In addition, a special edition *Medlearn Matters* article is available to provide additional coding guidance. That article is available at *http://www.cms.hhs.gov/MedlearnMattersArticles/downloads/SE0588.pdf* on the CMS website.

To view the actual instruction, CR4219, issued to your carrier, visit *http://www.cms.hhs.gov/Transmittals/downloads/R42DEMO.pdf* on the CMS website.

If you have any questions, please contact your carrier at their toll-free number, which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

Oncology Demonstration Project G-codes (in Numerical Order by Code)

Primary focus of the visit

G9050	ONCOLOGY; PRIMARY FOCUS OF VISIT; WORK-UP, EVALUATION, OR STAGING AT THE TIME OF CANCER DIAGNOSIS OR RECURRENCE (FOR USE IN A MEDICARE-APPROVED DEMONSTRATION PROJECT)
G9051	ONCOLOGY; PRIMARY FOCUS OF VISIT; TREATMENT DECISION-MAKING AFTER DISEASE IS STAGED OR RESTAGED, DISCUSSION OF TREATMENT OPTIONS, SUPERVISING/COORDINATING ACTIVE CANCER DIRECTED THERAPY OR MANAGING CONSEQUENCES OF CANCER DIRECTED THERAPY
G9052	ONCOLOGY; PRIMARY FOCUS OF VISIT; SURVEILLANCE FOR DISEASE RECURRENCE FOR PATIENT WHO HAS COMPLETED DEFINITIVE CANCER-DIRECTED THERAPY AND CURRENTLY LACKS EVIDENCE OF RECURRENT DISEASE; CANCER DIRECTED THERAPY MIGHT BE CONSIDERED IN THE FUTURE
G9053	ONCOLOGY; PRIMARY FOCUS OF VISIT; EXPECTANT MANAGEMENT OF PATIENT WITH EVIDENCE OF CANCER FOR WHOM NO CANCER DIRECTED THERAPY IS BEING ADMINISTERED OR ARRANGED AT PRESENT; CANCER DIRECTED THERAPY MIGHT BE CONSIDERED IN THE FUTURE

2006 Oncology Demonstration Project, continued

G9054 ONCOLOGY; PRIMARY FOCUS OF VISIT; SUPERVISING, COORDINATING OR MANAGING CARE OF PATIENT WITH TERMINAL CANCER OR FOR WHOM OTHER MEDICAL ILLNESS PREVENTS FURTHER CANCER TREATMENT; INCLUDES SYMPTOM MANAGEMENT, END-OF-LIFE CARE PLANNING, MANAGEMENT OF PALLIATIVE THERAPIES

G9055 ONCOLOGY; PRIMARY FOCUS OF VISIT; OTHER, UNSPECIFIED SERVICE NOT OTHERWISE LISTED

Guideline Adherence Codes

G9056 ONCOLOGY; PRACTICE GUIDELINES; MANAGEMENT ADHERES TO GUIDELINES

G9057 ONCOLOGY; PRACTICE GUIDELINES; MANAGEMENT DIFFERS FROM GUIDELINES AS A RESULT OF PATIENT ENROLLMENT IN AN INSTITUTIONAL REVIEW BOARD APPROVED CLINICAL TRIAL

G9058 ONCOLOGY; PRACTICE GUIDELINES; MANAGEMENT DIFFERS FROM GUIDELINES BECAUSE THE TREATING PHYSICIAN DISAGREES WITH GUIDELINE RECOMMENDATIONS

G9059 ONCOLOGY; PRACTICE GUIDELINES; MANAGEMENT DIFFERS FROM GUIDELINES BECAUSE THE PATIENT, AFTER BEING OFFERED TREATMENT CONSISTENT WITH GUIDELINES, HAS OPTED FOR ALTERNATIVE TREATMENT OR MANAGEMENT, INCLUDING NO TREATMENT

G9060 ONCOLOGY; PRACTICE GUIDELINES; MANAGEMENT DIFFERS FROM GUIDELINES FOR REASON(S) ASSOCIATED WITH PATIENT COMORBID ILLNESS OR PERFORMANCE STATUS NOT FACTORED INTO GUIDELINES

G9061 ONCOLOGY; PRACTICE GUIDELINES; PATIENT'S CONDITION NOT ADDRESSED BY AVAILABLE GUIDELINES

G9062 ONCOLOGY; PRACTICE GUIDELINES; MANAGEMENT DIFFERS FROM GUIDELINES FOR OTHER REASON(S) NOT LISTED

Lung cancer, Non-small cell, small cell lung cancer (162.2-162.9)

G9063 ONCOLOGY; DISEASE STATUS; LIMITED TO NON-SMALL CELL LUNG CANCER; EXTENT OF DISEASE INITIALLY ESTABLISHED AS STAGE I (PRIOR TO NEO-ADJUVANT THERAPY, IF ANY) WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9064 ONCOLOGY; DISEASE STATUS; LIMITED TO NON-SMALL CELL LUNG CANCER; EXTENT OF DISEASE INITIALLY ESTABLISHED AS STAGE II (PRIOR TO NEO-ADJUVANT THERAPY, IF ANY) WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9065 ONCOLOGY; DISEASE STATUS; LIMITED TO NON-SMALL CELL LUNG CANCER; EXTENT OF DISEASE INITIALLY ESTABLISHED AS STAGE III A (PRIOR TO NEO-ADJUVANT THERAPY, IF ANY) WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9066 ONCOLOGY; DISEASE STATUS; LIMITED TO NON-SMALL CELL LUNG CANCER; STAGE III B- IV AT DIAGNOSIS, METASTATIC, LOCALLY RECURRENT, OR PROGRESSIVE

G9067 ONCOLOGY; DISEASE STATUS; LIMITED TO NON-SMALL CELL LUNG CANCER; EXTENT OF DISEASE UNKNOWN, UNDER EVALUATION, NOT YET DETERMINED, OR NOT LISTED

G9068 ONCOLOGY; DISEASE STATUS; LIMITED TO SMALL CELL AND COMBINED SMALL CELL/NON-SMALL CELL; EXTENT OF DISEASE INITIALLY ESTABLISHED AS LIMITED WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9069 ONCOLOGY; DISEASE STATUS; SMALL CELL LUNG CANCER, LIMITED TO SMALL CELL AND COMBINED SMALL CELL/NON-SMALL CELL; EXTENSIVE STAGE AT DIAGNOSIS, METASTATIC, LOCALLY RECURRENT, OR PROGRESSIVE

G9070 ONCOLOGY; DISEASE STATUS; SMALL CELL LUNG CANCER, LIMITED TO SMALL CELL AND COMBINED SMALL CELL/NON-SMALL; EXTENT OF DISEASE UNKNOWN, UNDER EVALUATION, PRE-SURGICAL, OR NOT LISTED

Female breast cancer (174.0-174.9)

G9071 ONCOLOGY; DISEASE STATUS; INVASIVE FEMALE BREAST CANCER (DOES NOT INCLUDE DUCTAL CARCINOMA IN SITU); ADENOCARCINOMA AS PREDOMINANT CELL TYPE; STAGE I OR STAGE IIA-IIB; OR T3, N1, M0; AND ER AND/OR PR POSITIVE; WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9072 ONCOLOGY; DISEASE STATUS; INVASIVE FEMALE BREAST CANCER (DOES NOT INCLUDE DUCTAL CARCINOMA IN SITU); ADENOCARCINOMA AS PREDOMINANT CELL TYPE; STAGE I, OR STAGE IIA-IIB; OR T3, N1, M0; AND ER AND PR NEGATIVE; WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9073 ONCOLOGY; DISEASE STATUS; INVASIVE FEMALE BREAST CANCER (DOES NOT INCLUDE DUCTAL CARCINOMA IN SITU); ADENOCARCINOMA AS PREDOMINANT CELL TYPE; STAGE IIIA-IIIB; AND NOT T3, N1, M0; AND ER AND/OR PR POSITIVE; WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9074 ONCOLOGY; DISEASE STATUS; INVASIVE FEMALE BREAST CANCER (DOES NOT INCLUDE DUCTAL CARCINOMA IN SITU); ADENOCARCINOMA AS PREDOMINANT CELL TYPE; STAGE IIIA-IIIB; AND NOT T3, N1, M0; AND ER AND PR NEGATIVE; WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9075 ONCOLOGY; DISEASE STATUS; INVASIVE FEMALE BREAST CANCER (DOES NOT INCLUDE DUCTAL CARCINOMA IN SITU); ADENOCARCINOMA AS PREDOMINANT CELL TYPE; M1 AT DIAGNOSIS, METASTATIC, LOCALLY RECURRENT, OR PROGRESSIVE

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G9076 ONCOLOGY; DISEASE STATUS; INVASIVE FEMALE BREAST CANCER (DOES NOT INCLUDE DUCTAL CARCINOMA IN SITU); ADENOCARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE UNKNOWN, UNDER EVALUATION, PRE-SURGICAL OR NOT LISTED

Prostate cancer (185)

G9077 ONCOLOGY; DISEASE STATUS; PROSTATE CANCER, LIMITED TO ADENOCARCINOMA AS PREDOMINANT CELL TYPE; T1-T2C AND GLEASON 2-7 AND PSA < OR EQUAL TO 20 AT DIAGNOSIS WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9078 ONCOLOGY; DISEASE STATUS; PROSTATE CANCER, LIMITED TO ADENOCARCINOMA AS PREDOMINANT CELL TYPE; T2 *OR T3A+* GLEASON 8-10 OR PSA > 20 AT DIAGNOSIS WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9079 ONCOLOGY; DISEASE STATUS; PROSTATE CANCER, LIMITED TO ADENOCARCINOMA AS PREDOMINANT CELL TYPE; T3B-T4, ANY N; ANY T, N1 AT DIAGNOSIS WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9080 ONCOLOGY; DISEASE STATUS; PROSTATE CANCER, LIMITED TO ADENOCARCINOMA; AFTER INITIAL TREATMENT WITH RISING PSA OR FAILURE OF PSA DECLINE

G9081 ONCOLOGY; DISEASE STATUS; PROSTATE CANCER, LIMITED TO ADENOCARCINOMA; NON-CASTRATE, INCOMPLETELY CASTRATE; CLINICAL METASTASES OR M1 AT DIAGNOSIS

G9082 ONCOLOGY; DISEASE STATUS; PROSTATE CANCER, LIMITED TO ADENOCARCINOMA; CASTRATE; CLINICAL METASTASES OR M1 AT DIAGNOSIS

G9083 ONCOLOGY; DISEASE STATUS; PROSTATE CANCER, LIMITED TO ADENOCARCINOMA; EXTENT OF DISEASE UNKNOWN, UNDER EVALUATION OR NOT LISTED

Colon cancer (153.0-153.9)

G9084 ONCOLOGY; DISEASE STATUS; COLON CANCER, LIMITED TO INVASIVE CANCER, ADENOCARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE INITIALLY ESTABLISHED AS T1-3, N0, M0 WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9085 ONCOLOGY; DISEASE STATUS; COLON CANCER, LIMITED TO INVASIVE CANCER, ADENOCARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE INITIALLY ESTABLISHED AS T4, N0, M0 WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9086 ONCOLOGY; DISEASE STATUS; COLON CANCER, LIMITED TO INVASIVE CANCER, ADENOCARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE INITIALLY ESTABLISHED AS T1-4, N1-2, M0 WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9087 ONCOLOGY; DISEASE STATUS; COLON CANCER, LIMITED TO INVASIVE CANCER, ADENOCARCINOMA AS PREDOMINANT CELL TYPE; M1 AT DIAGNOSIS, METASTATIC, LOCALLY RECURRENT, OR PROGRESSIVE WITH CURRENT CLINICAL, RADIOLOGIC, OR BIOCHEMICAL EVIDENCE OF DISEASE

G9088 ONCOLOGY; DISEASE STATUS; COLON CANCER, LIMITED TO INVASIVE CANCER, ADENOCARCINOMA AS PREDOMINANT CELL TYPE; M1 AT DIAGNOSIS, METASTATIC, LOCALLY RECURRENT, OR PROGRESSIVE WITHOUT CURRENT CLINICAL, RADIOLOGIC, OR BIOCHEMICAL EVIDENCE OF DISEASE

G9089 ONCOLOGY; DISEASE STATUS; COLON CANCER, LIMITED TO INVASIVE CANCER, ADENOCARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE UNKNOWN, NOT YET DETERMINED, UNDER EVALUATION, PRE-SURGICAL, OR NOT LISTED

Rectal cancer (154.0, 154.1)

G9090 ONCOLOGY; DISEASE STATUS; RECTAL CANCER, LIMITED TO INVASIVE CANCER, ADENOCARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE INITIALLY ESTABLISHED AS T1-2, N0, M0 (PRIOR TO NEO-ADJUVANT THERAPY, IF ANY) WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9091 ONCOLOGY; DISEASE STATUS; RECTAL CANCER, LIMITED TO INVASIVE CANCER, ADENOCARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE INITIALLY ESTABLISHED AS T3, N0, M0 (PRIOR TO NEO-ADJUVANT THERAPY, IF ANY) WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9092 ONCOLOGY; DISEASE STATUS; RECTAL CANCER, LIMITED TO INVASIVE CANCER, ADENOCARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE INITIALLY ESTABLISHED AS T1-3, N1-2, M0 (PRIOR TO NEO-ADJUVANT THERAPY, IF ANY) WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE OR METASTASES

G9093 ONCOLOGY; DISEASE STATUS; RECTAL CANCER, LIMITED TO INVASIVE CANCER, ADENOCARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE INITIALLY ESTABLISHED AS T4, ANY N, M0 (PRIOR TO NEO-ADJUVANT THERAPY, IF ANY) WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9094 ONCOLOGY; DISEASE STATUS; RECTAL CANCER, LIMITED TO INVASIVE CANCER, ADENOCARCINOMAAS PREDOMINANT CELL TYPE; M1 AT DIAGNOSIS, METASTATIC, LOCALLY RECURRENT, OR PROGRESSIVE

G9095 ONCOLOGY; DISEASE STATUS; RECTAL CANCER, LIMITED TO INVASIVE CANCER, ADENOCARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE UNKNOWN, NOT YET DETERMINED, UNDER EVALUATION, PRE-SURGICAL, OR NOT LISTED

2006 Oncology Demonstration Project, continued

Esophageal cancer (150.0-150.9)

G9096 ONCOLOGY; DISEASE STATUS; ESOPHAGEAL CANCER, LIMITED TO ADENOCARCINOMA OR SQUAMOUS CELL CARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE INITIALLY ESTABLISHED AS T1-T3, N0-N1 OR NX (PRIOR TO NEO-ADJUVANT THERAPY, IF ANY) WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9097 ONCOLOGY; DISEASE STATUS; ESOPHAGEAL CANCER, LIMITED TO ADENOCARCINOMA OR SQUAMOUS CELL CARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE INITIALLY ESTABLISHED AS T4, ANY N, M0 (PRIOR TO NEO-ADJUVANT THERAPY, IF ANY) WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9098 ONCOLOGY; DISEASE STATUS; ESOPHAGEAL CANCER, LIMITED TO ADENOCARCINOMA OR SQUAMOUS CELL CARCINOMA AS PREDOMINANT CELL TYPE; M1 AT DIAGNOSIS, METASTATIC, LOCALLY RECURRENT, OR PROGRESSIVE

G9099 ONCOLOGY; DISEASE STATUS; ESOPHAGEAL CANCER, LIMITED TO ADENOCARCINOMA OR SQUAMOUS CELL CARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE UNKNOWN, NOT YET DETERMINED, UNDER EVALUATION, PRE-SURGICAL, OR NOT LISTED

Gastric cancer (151.0-151.9)

G9100 ONCOLOGY; DISEASE STATUS; GASTRIC CANCER, LIMITED TO ADENOCARCINOMA AS PREDOMINANT CELL TYPE; POST R0 RESECTION (WITH OR WITHOUT NEOADJUVANT THERAPY) WITH NO EVIDENCE OF DISEASE RECURRENCE, PROGRESSION, OR METASTASES

G9101 ONCOLOGY; DISEASE STATUS; GASTRIC CANCER, LIMITED TO ADENOCARCINOMA AS PREDOMINANT CELL TYPE; POST R1 OR R2 RESECTION (WITH OR WITHOUT NEOADJUVANT THERAPY) WITH NO EVIDENCE OF DISEASE PROGRESSION, OR METASTASES

G9102 ONCOLOGY; DISEASE STATUS; GASTRIC CANCER, LIMITED TO ADENOCARCINOMA AS PREDOMINANT CELL TYPE; CLINICAL OR PATHOLOGIC M0, UNRESECTABLE WITH NO EVIDENCE OF DISEASE PROGRESSION, OR METASTASES

G9103 ONCOLOGY; DISEASE STATUS; GASTRIC CANCER, LIMITED TO ADENOCARCINOMA AS PREDOMINANT CELL TYPE; CLINICAL OR PATHOLOGIC M1 AT DIAGNOSIS, METASTATIC, LOCALLY RECURRENT, OR PROGRESSIVE

G9104 ONCOLOGY; DISEASE STATUS; GASTRIC CANCER, LIMITED TO ADENOCARCINOMA AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE UNKNOWN, UNDER EVALUATION, NOT YET DETERMINED, PRESURGICAL, OR NOT LISTED

Pancreatic cancer (157.0-157.3, 157.8, 157.9)

G9105 ONCOLOGY; DISEASE STATUS; PANCREATIC CANCER, LIMITED TO ADENOCARCINOMA AS PREDOMINANT CELL TYPE; POST R0 RESECTION WITHOUT EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9106 ONCOLOGY; DISEASE STATUS; PANCREATIC CANCER, LIMITED TO ADENOCARCINOMA; POST R1 OR R2 RESECTION WITH NO EVIDENCE OF DISEASE PROGRESSION, OR METASTASES

G9107 ONCOLOGY; DISEASE STATUS; PANCREATIC CANCER, LIMITED TO ADENOCARCINOMA; UNRESECTABLE AT DIAGNOSIS, M1 AT DIAGNOSIS, METASTATIC, LOCALLY RECURRENT, OR PROGRESSIVE

G9108 ONCOLOGY; DISEASE STATUS; PANCREATIC CANCER, LIMITED TO ADENOCARCINOMA; EXTENT OF DISEASE UNKNOWN, UNDER EVALUATION, NOT YET DETERMINED, PRE-SURGICAL, OR NOT LISTED

Head and neck cancer (140.0-149.9, 161.0-161.9)

G9109 ONCOLOGY; DISEASE STATUS; HEAD AND NECK CANCER, LIMITED TO CANCERS OF ORAL CAVITY, PHARYNX AND LARYNX WITH SQUAMOUS CELL AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE INITIALLY ESTABLISHED AS T1-T2 AND N0, M0 (PRIOR TO NEO-ADJUVANT THERAPY, IF ANY) WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9110 ONCOLOGY; DISEASE STATUS; HEAD AND NECK CANCER, LIMITED TO CANCERS OF ORAL CAVITY, PHARYNX AND LARYNX WITH SQUAMOUS CELL AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE INITIALLY ESTABLISHED AS T3-4 AND/OR N1-3, M0 (PRIOR TO NEO-ADJUVANT THERAPY, IF ANY) WITH NO EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

G9111 ONCOLOGY; DISEASE STATUS; HEAD AND NECK CANCER, LIMITED TO CANCERS OF ORAL CAVITY, PHARYNX AND LARYNX WITH SQUAMOUS CELL AS PREDOMINANT CELL TYPE; M1 AT DIAGNOSIS, METASTATIC, LOCALLY RECURRENT, OR PROGRESSIVE

G9112 ONCOLOGY; DISEASE STATUS; HEAD AND NECK CANCER, LIMITED TO CANCERS OF ORAL CAVITY, PHARYNX AND LARYNX WITH SQUAMOUS CELL AS PREDOMINANT CELL TYPE; EXTENT OF DISEASE UNKNOWN, NOT YET DETERMINED, PRE-SURGICAL, OR NOT LISTED

Ovarian cancer (183.0)

G9113 ONCOLOGY; DISEASE STATUS; OVARIAN CANCER, LIMITED TO EPITHELIAL CANCER; PATHOLOGIC STAGE IA-B (GRADE 1) WITHOUT EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES (FOR USE IN A MEDICARE-APPROVED DEMONSTRATION PROJECT)

G9114 ONCOLOGY; DISEASE STATUS; OVARIAN CANCER, LIMITED TO EPITHELIAL CANCER; PATHOLOGIC STAGE IA-B (GRADE 2-3); OR STAGE IC (ALL GRADES); OR STAGE II; WITHOUT EVIDENCE OF DISEASE PROGRESSION, RECURRENCE, OR METASTASES

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G9115 ONCOLOGY; DISEASE STATUS; OVARIAN CANCER, LIMITED TO EPITHELIAL CANCER; PATHOLOGIC STAGE III-IV; WITHOUT EVIDENCE OF PROGRESSION, RECURRENCE

G9116 ONCOLOGY; DISEASE STATUS; OVARIAN CANCER, LIMITED TO EPITHELIAL CANCER; EVIDENCE OF DISEASE PROGRESSION, OR RECURRENCE, AND/OR PLATINUM RESISTANCE

G9117 ONCOLOGY; DISEASE STATUS; OVARIAN CANCER, LIMITED TO EPITHELIAL CANCER; EXTENT OF DISEASE UNKNOWN, UNDER EVALUATION, INCOMPLETE SURGICAL STAGING, PRE-SURGICAL STAGING, OR NOT LISTED (FOR USE IN A MEDICARE-APPROVED DEMONSTRATION PROJECT)

Non-Hodgkin's lymphoma (202.00-202.08, 202.80-202.98)

G9118 ONCOLOGY; DISEASE STATUS; NON-HODGKIN'S LYMPHOMA, LIMITED TO FOLLICULAR LYMPHOMA, MANTLE CELL LYMPHOMA, DIFFUSE LARGE B-CELL LYMPHOMA, SMALL LYMPHOCYTIC LYMPHOMA; STAGE I, II AT DIAGNOSIS, NOT RELAPSED, NOT REFRACTORY

G9119 ONCOLOGY; DISEASE STATUS; NON-HODGKIN'S LYMPHOMA, LIMITED TO FOLLICULAR LYMPHOMA, MANTLE CELL LYMPHOMA, DIFFUSE LARGE B-CELL LYMPHOMA, SMALL LYMPHOCYTIC LYMPHOMA; STAGE III, IV NOT RELAPSED, NOT REFRACTORY (FOR USE IN A MEDICARE –APPROVED DEMONSTRATION PROJECT)

G9120 ONCOLOGY; DISEASE STATUS; NON-HODGKIN'S LYMPHOMA, TRANSFORMED FROM FOLLICULAR LYMPHOMA TO DIFFUSE LARGE B-CELL LYMPHOMA

G9121 ONCOLOGY; DISEASE STATUS; NON-HODGKIN'S LYMPHOMA, LIMITED TO FOLLICULAR LYMPHOMA, MANTLE CELL LYMPHOMA, DIFFUSE LARGE B-CELL LYMPHOMA, SMALL LYMPHOCYTIC LYMPHOMA; RELAPSED/ REFRACTORY

G9122 ONCOLOGY; DISEASE STATUS; NON-HODGKIN'S LYMPHOMA, LIMITED TO FOLLICULAR LYMPHOMA, MANTLE CELL LYMPHOMA, DIFFUSE LARGE B-CELL LYMPHOMA, SMALL LYMPHOCYTIC LYMPHOMA; DIAGNOSTIC EVALUATION, STAGE NOT DETERMINED, EVALUATION OF POSSIBLE RELAPSE OR NONRESPONSE TO THERAPY, OR NOT LISTED

Chronic Myelogenous leukemia (205.10, 205.11)

G9123 ONCOLOGY; DISEASE STATUS; CHRONIC MYELOGENOUS LEUKEMIA, LIMITED TO PHILADELPHIA CHROMOSOME POSITIVE AND/OR BCR-ABL POSITIVE; CHRONIC PHASE NOT IN HEMATOLOGIC, CYTOGENETIC, OR MOLECULAR REMISSION

G9124 ONCOLOGY; DISEASE STATUS; CHRONIC MYELOGENOUS LEUKEMIA, LIMITED TO PHILADELPHIA CHROMOSOME POSITIVE AND /OR BCR-ABL POSITIVE; ACCELERATED PHASE NOT IN HEMATOLOGIC CYTOGENETIC, OR MOLECULAR REMISSION

G9125 ONCOLOGY; DISEASE STATUS; CHRONIC MYLOGENOUS LEUKEMIA, LIMITED TO PHILADELPHIACHROMOSOME POSITIVE AND /OR BCR-ABL POSITIVE; *BLAST PHASE NOT†* IN HEMATOLOGIC, CYTOGENETIC, OR MOLECULAR REMISSION

G9126 ONCOLOGY; DISEASE STATUS; CHRONIC MYELOGENOUS LEUKEMIA, LIMITED TO PHILADELPHIA CHROMOSOME POSITIVE AND /OR BCR-ABL POSITIVE; IN HEMATOLOGIC, CYTOGENETIC, OR MOLECULAR REMISSION

G9127 ONCOLOGY; DISEASE STATUS; CHRONIC MEYLOGENOUS LEUKEMIA, LIMITED TO PHILADELPHIA CHROMOSOME POSITIVE AND /OR BCR-ABL POSITIVE; EXTENT OF DISEASE UNKNOWN, UNDER EVALUATION, NOT LISTED (FOR USE IN A MEDICARE-APPROVED DEMONSTRATION PROJECT

Multiple Myeloma (203.00, 203.01)

G9128 ONCOLOGY; DISEASE STATUS; LIMITED TO MULTIPLE MYELOMA, SYSTEMIC DISEASE; SMOLDERING, STAGE I

G9129 ONCOLOGY; DISEASE STATUS; LIMITED TO MULTIPLE MYELOMA, SYSTEMIC DISEASE; STAGE II OR HIGHER

G9130 ONCOLOGY; DISEASE STATUS; LIMITED TO MULTIPLE MYELOMA, SYSTEMIC DISEASE; EXTENT OF DISEASE UNKNOWN, UNDER EVALUATION, OR NOT LISTED

†Italicized text reflects impending change to long descriptor to be implemented in January 2006. The coding physician should assume the long descriptor includes this change.

Medlearn Matters Number: MM4219
Related Change Request (CR) #: N/A
Related CR Release Date: March 10, 2006
Effective Date: January 1, 2006
Related CR Transmittal #: R36DEMO
Implementation Date: January 17, 2006

This article was prepared as a service to the public and is not intended to grant rights or impose obligations. This article may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations and other interpretive materials for a full and accurate statement of their contents.

2006 Oncology Demonstration Project - Reminder

To qualify for the payment associated with this demonstration payment, you must submit one G-code from each of the three categories mentioned above when you bill for an E & M of level 2, 3, 4, or 5 for established patients. In addition, the G-codes and the E & M must be billed on the same claim. If billed on separate claims, the service will be denied.

Source: Publication 100-19, Transmittal 42, Change Request 4219

March is National Kidney Month

As you know, chronic kidney disease (CKD) is a growing problem in the United States. CKD can lead to cardiovascular disease, among other serious health conditions, and left unchecked can eventually lead to kidney failure. Over 400,000 Americans suffer from kidney failure (end stage renal disease, or ESRD) and require either kidney dialysis or transplantation to live. Additionally, 8 to 20 million Americans have reduced kidney function, due primarily to diabetes and hypertension, which can lead to kidney failure. ESRD is Medicare's only disease-specific program that entitles people of all ages to Medicare coverage on the basis of their diagnosis. Your patients may be at risk for chronic kidney disease if they:

- Have Diabetes
- Have High Blood Pressure
- Have a Family History of Chronic Kidney Disease
- Are 60 Years of Age or Older
- Are from the following ethnic groups (African American, Hispanic, Asian or Pacific Islander)

The Medicare Program provides coverage of kidney dialysis and kidney transplant services for eligible Medicare patients. Your Medicare patients may also be eligible for coverage of cardiovascular disease and diabetes screenings, diseases that may increase the risk of kidney damage.

What can you do?

Prevention is possible! Talk with your patients about their risk for kidney disease and encourage them to take advantage of the appropriate Medicare benefits, such as cardiovascular disease and diabetes screenings and medical nutrition therapy services. Early treatment can slow progression of kidney disease and reduce cardiovascular risk.

Resources

To learn more about Medicare's coverage of and payment for kidney related services, please refer to the following publications, developed by the Medicare Learning Network (MLN) for health care professionals:

- Physician's Guide to Medicare Coverage of Kidney Dialysis and Kidney Transplant Services *www.cms.hhs.gov/MedlearnProducts/downloads/Book_Kidney_Dialysis-Final.pdf* (Available in print or download)
- Fistula First Breakthrough Initiative *http://www.cms.hhs.gov/MedlearnProducts/downloads/FistulaFirstbroch.pdf* (Available in download only)
- End Stage Renal Disease Composite Payment Rate System *http://www.cms.hhs.gov/MedlearnProducts/downloads/ESRDCompRatePaymentSys.pdf* (Available in download only)
- The Guide to Medicare Preventive Services for Physicians, Providers, Suppliers, and Other Health Care Professionals *http://www.cms.hhs.gov/MedlearnProducts/downloads/PSGUID.pdf* (Available in print or download)

Print products may be ordered, free of charge, from the MLN Product Ordering page located at *http://www.cms.hhs.gov/medlearn* on the CMS website. These products are also available to view on line as a download and may be reprinted or redistributed as needed.

Other Helpful Education Resources

- National Kidney Disease Education Program *http://www.nkdep.nih.gov/* to learn more about kidney disease and how you can help your patients.

For more information about National Kidney Month visit *http://www.kidney.org/* on the Web.

Source: Provider Education Resources Listserv, Message 200603-07

Sign up to our *eNews* electronic mailing list

Join our ***eNews*** mailing list and receive urgent and other critical information issued by First Coast Service Options, Inc. (FCSO), your Florida Medicare carrier. By signing up, you will receive automatic email notification when new or updated information is posted to the provider education website *http://www.floridamedicare.com*. It's very easy to do. Simply go to the website, click on the "***eNews***" link on the navigational menu and follow the prompts.

Revisions to Instructions for Contractors Other Than the RNHCI Specialty Contractor Regarding Claims for Beneficiaries with RNHCI Elections

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, providers, and suppliers who may treat Medicare patients who have elected Religious Nonmedical Health Care Institutions (RNHCI) care and bill Medicare fiscal intermediaries (FIs), regional home health intermediaries (RHHIs), carriers, and durable medical equipment regional carriers (DMERCs) for those services.

Provider Action Needed

STOP – Impact to You

This change request (1) replaces the current process that develops claims via telephone inquiry for beneficiaries with RNHCI elections with a letter using "yes" or "no" questions; (2) places into the *Medicare Claims Processing Manual* RNHCI claims processing instructions; (3) restructures much of the existing RNHCI manual material to be more complete and accessible; (4) defines the RNHCI; and (5) lists the qualifying criteria for RNHCI benefits.

CAUTION – What You Need to Know

Note the business requirements in this CR that apply to your billing area.

GO – What You Need to Do

For providers other than RNHCIs, use the letter issued by your contractor that asks questions key to determining excepted versus nonexcepted care. For RNHCIs, incorporate the new claims submission instructions into your billing procedures.

Background

The transmittal publishes enhancements to Medicare manuals to more clearly explain the RNHCI benefit. The majority of these manual changes do not create any new business requirements. However, the transmittal revises instructions from Program Memorandum (PM) AB-03-145.

That PM changed the development process for claims for beneficiaries with RNHCI elections from a review of medical records to a telephone contact process.

The intent of PM AB-03-145 was to simplify the development process. Since the issuance of PM AB-03-145, a number of Medicare contractors (i.e., carriers and fiscal intermediaries) other than the RNHCI specialty contractor have expressed sufficient concerns about the telephone contact process to cause the Centers for Medicare & Medicaid Services (CMS) to revise that process.

Non-specialty contractors with high volumes of RNHCI-related claims rejects reported difficulty contacting providers. In addition, they reported beneficiaries were not willing or able to supply the necessary information to enable the contractor to determine whether the care was excepted or non-excepted care under RNHCI benefit policies.

These contractors also expressed concerns about the lack of written documentation from the provider in the telephone-based process. To address these concerns without reverting to a review of medical records, CMS has developed the requirements listed below that will be incorporated into the letter issued to providers.

Briefly, if you bill Medicare for services provided to a patient who has elected RNHCI coverage, the following requirements of CR4218 will apply.

Requirements of CR4218

Development Letters for Providers Other than RNHCIs

Upon receipt of a claim rejected by Medicare systems due to an RNHCI election on file for that Medicare beneficiary, contractors must issue a development letter designed to determine whether care was excepted or nonexcepted.

Contractors must issue RNHCI development letters that ask questions about the following:

- Whether the beneficiary paid for the services out of pocket in lieu of requesting payment from Medicare;
- Whether the beneficiary was unable to make his/her beliefs and wishes known before receiving the services that have been billed; and
- Whether, for a vaccination service, the vaccination performed was required by a government jurisdiction.

The letters will phrase questions in RNHCI to be answered with a Yes or No response. The wording and format of this letter will be based on the experience of your contractor in effectively communicating with their community of providers.

Determinations Based on Development Letter

- Contractors will make determinations of excepted or non-excepted care based on provider responses to development letters.
- Contractors will make determinations within 30 days of receipt of the provider's response.
- Contractors will make determinations of excepted care when a provider responds 'Yes' to any of the questions in the letter.
- Contractors will make determinations of non-excepted care when a provider responds 'No' to all of the questions in the letter.
- Contractors will make an excepted/non-excepted determination based on the evidence presented by the claim itself if the provider does not reply in a timely manner to the development letter.
- For claims for which no timely response was received, contractors will make a determination of non-excepted care if the claim contains durable medical equipment or prosthetic/orthotic devices.

Instructions for Contractors Other Than the RNHCI Specialty Contractor, continued

- For claims for which no timely response was received, contractor staff with a clinical background will use the diagnoses and procedures reported on the claim to make their best determination whether the services were excepted or non-excepted care.
- For claims for which no timely response was received, contractors will make determinations of excepted or non-excepted care within 30 days of the end of the timely response period.

For RNHCI Providers

CR 4218 provides complete instructions for completion of claims to Medicare. RNHCIs should review the instructions in CR 4218 and ensure their current billing processes are consistent with these instructions. The "Related Instructions" section of this article provides information on accessing the transmittals that comprise CR 4218.

Implementation

The implementation date for the instruction is May 11, 2006.

Related Instructions

For a beneficiary to receive benefits under section 1821 of the Social Security Act (the Act) and payment under the Medicare program upon admission to a RNHCI and prior to the RNHCI billing for services, the beneficiary must make a written election.

The document detailing the process for a beneficiary to elect RNHCI care or to terminate that election is attached to transmittal R45BP of CR 4218. CR 4218 may be viewed at *http://www.cms.hhs.gov/Transmittals/downloads/R45BP.pdf* on the CMS website.

The ten qualifying provisions that must be met for a provider to be defined as an RNHCI, as contained in Section 1861 (ss) (1) of the Act for RNHCIs, are defined in transmittal R35GI of CR 4218. The transmittal may be viewed at *http://www.cms.hhs.gov/Transmittals/downloads/R35GI.pdf* on the CMS website.

Chapter 3 of the *Medicare Claims Processing Manual*, Inpatient Hospital Billing, was also completely revised and is contained in transmittal R851CP of CR 4218.

Transmittal R851CP is available at *http://www.cms.hhs.gov/Transmittals/downloads/R851CP.pdf* on the CMS website.

Additional Information

The official instructions issued to the RNHCI intermediary regarding this change can be found in three parts, i.e., the transmittals parts as shown in the Web addresses provided above.

If you have questions, please contact your carrier/intermediary/DMERC at their toll-free number which may be found at *http://www.cms.hhs.gov/apps/contacts/* on the CMS website.

MLN Matters Number: MM4218	Related Change Request (CR) #: 4218
Related CR Release Date: February 10, 2006	Effective Date: May 11, 2006
Related CR Transmittal #: R35GI, R45BP, and R851CP	Implementation Date: May 11, 2006

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Extension of Transitional Drug Coverage

A new fact sheet, describing the recent extension of transitional drug coverage to 90 days, can be found at *http://www.medicare.gov/Publications/Pubs/pdf/11193.pdf* on the Web.

On February 1, 2006 HHS Secretary Mike Leavitt announced that plans would be extending the 30-day transitional drug coverage period, extending it from the 30-day period to an additional sixty more days. That means that the plans are providing a full ninety days of drug coverage (through March 31, 2006).

Source: Provider Education Resources Listserv, Message 200602-05

Sign up to our *eNews* electronic mailing list

Join our ***eNews*** mailing list and receive urgent and other critical information issued by First Coast Service Options, Inc. (FCSO), your Florida Medicare carrier. By signing up, you will receive automatic email notification when new or updated information is posted to the provider education website *http://www.floridamedicare.com*. It's very easy to do. Simply go to the website, click on the "***eNews***" link on the navigational menu and follow the prompts.

Announcing a New Name for Medicare's Provider Education Articles—MLN Matters

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

All Medicare physicians, providers, and suppliers

Background

The Medicare Learning Network is pleased to announce a new name for our very popular provider education articles. To more closely associate these articles with the Medicare Learning Network, i.e., the official educational information source for Medicare Fee-for-Service (FFS) providers, the articles previously known as "Medlearn Matters" articles will now be known as *"MLN Matters"* articles (the MLN standing for "Medicare Learning Network").

You will also notice a new logo at the top of the articles indicating the name change. The Centers for Medicare & Medicaid Services (CMS) knows that you have come to rely on these articles to help you more easily understand new or changed Medicare policy and to help you gain quick access to accurate Medicare program information.

The articles can now be accessed from *http://www.cms.hhs.gov/MLNMattersArticles* on the CMS website. If you have previously bookmarked the "Medlearn Matters" page, please update your bookmark to the new URL.

We hope that you will continue to utilize these articles that are always prepared with the affected provider audience in mind.

In conjunction with the above referenced change, the urls for the Medicare Learning Network (MLN) web pages have also been changed. You can reach our MLN web pages from the cms.hhs.gov main page - just click on "Outreach and Education." The full URLs to access the various MLN sections on the CMS website are:

MLN General Information – *http://www.cms.hhs.gov/MLNGenInfo*
MLN Products – *http://www.cms.hhs.gov/MLNProducts*

Additional Information

Also, note that if you know the specific number of an article you are after, such as SE0620, you can go directly to the specific URL for an article by using the format below. For example, the website for SE0620 is *http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0620.pdf*.

For any other article, just substitute its number for the SE0620 in this URL to go directly to the PDF version of the article on the CMS website.

Note: CMS issued a reminder of this change via the Contractor Provider Education Resources Listserv on: April 10, 2006, posted to our provider education website on April 17, 2006.

Source: CMS Special Edition Article SE0620
Provider Education Resources Listserv, Message 200604-05

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MEDICARE PRESCRIPTION DRUG COVERAGE

Provider Part D Fact Sheet

The Centers for Medicare & Medicaid Services has assembled a fact sheet for use in prescriber's offices regarding the new transition policy, as well as the exceptions and appeals process for the Medicare Prescription Drug Benefit. This resource fact sheet is designed to provide ready-links to tools that will streamline the prescribing process under the new benefit. We continue to work with groups representing physicians, pharmacists, patients and Part D plans to simplify and standardize the information that physicians need to provide to plans.

The URL for the physician fact sheet is:
http://www.cms.hhs.gov/MedlearnProducts/downloads/Part_D_Resource_Factsheet.pdf.

We have consolidated most of the resources for prescribers into the provider website at *www.cms.hhs.gov/center/provider.asp* where offices can get access to direct phone numbers to the plan's coverage determination people, as well as copies of model forms that will help speed the process. Of course, information is always available through our Medicare Learning Network at *www.cms.hhs.gov/medlearn/drugcoverage.asp*.

We are hopeful that you will share this fact sheet with your members and feature it in your electronic and print outlets so that as many prescriber's offices know about the processes and tools we have designed to make it easier for them and their patients.

Source: Provider Education Resources Listserv, Message 200602-07

Medicare Prescription Drug Coverage, continued

Medicare Prescription Drug Coverage: Essential Information and Resources for Prescribing Health Care Professionals – The Eleventh in the MLN Matters Series on the New Prescription Drug Plans

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals. This information was previously published in the Second Quarter 2005 Medicare B Update! pages 54-55.

Note: This article was revised to contain Web addresses that conform to the new CMS website and to show they are now MLN Matters articles. All other information remains the same.

Provider Types Affected

All health care professionals who prescribe prescription medications for Medicare beneficiaries

Impact on Providers

The new Medicare prescription drug coverage began on January 1, 2006. Already, pharmacists have filled millions of prescriptions for people with Medicare. During this important transition period to the new prescription drug coverage, the Centers for Medicare & Medicaid Services (CMS) understands that there is much that prescribing health care professionals need to know about this new coverage in order to help their Medicare patients.

Essential Information for Prescribing Health Care Professionals

CMS has compiled a list of information, resources, and tools that will allow health care professionals and their support staff to help their Medicare patients during this transition period.

Finding Formulary Information

CMS has a formulary finder that provides direct access to all plan websites at *http://formularyfinder.medicare.gov/formularyfinder/selectstate.asp* on the Web. In addition, we have worked with Epocrates to provide free software, which makes the formulary selection process very simple. You can load this program into your PDA or run the software on a desktop. This tool is available at *http://www.epocrates.com/* on the Web.

Coverage Determination

CMS defines a coverage determination as the first decision made by a plan regarding the prescription drug benefits an enrollee is entitled to receive under the plan, including a decision not to provide or pay for a Part D drug, a decision concerning an exception request, and a decision on the amount of cost sharing for a drug.

An exception request is a type of coverage determination request. Through the exceptions process, an enrollee can request an off-formulary drug, an exception to the plan's tiered cost sharing structure, and an exception to the application of a cost utilization management tool (e.g., step therapy requirement, dose restriction, or prior authorization requirement).

CMS does not have the authority to mandate a standard exception process for each Medicare drug plan or MA-PD; however, the Agency is working to simplify the exceptions process. Like typical commercial payers, health care professionals may occasionally need to help a patient file a prior authorization for a medication or appeal a medication's tier. CMS is working with medical specialty societies to address these issues.

A form has been created by a coalition of medical societies and advocacy groups that can be faxed to your office by a pharmacist when he or she is given a prescription that is either not on the formulary or on a higher tier.

This form streamlines communication between the pharmacist and the physician and reduces the need for time consuming telephone calls to the doctor's office.

The form is located at *http://www.cms.hhs.gov/PrescriptionDrugCovGenIn/Downloads/PartDPharmacyFaxForm.pdf* on the CMS website, as well as at several medical society websites.

Expedited Review Process

There is an expedited review process that CMS has outlined to ensure that drug plans can move an appeal quickly, i.e., within a 24-hour turnaround time, to provide medicines to patients with an immediate need. Beyond this expedited review process, the standard appeals process to challenge a plan's coverage determination has five levels:

- Redetermination by the plan;
- Reconsideration by a Medicare drug coverage qualified independent contractor (QIC);
- An Administrative Law Judge (ALJ) hearing;
- Review by the Medicare Appeals Council; and
- Review by federal district court.

Visit *http://www.cms.hhs.gov/PrescriptionDrugCovGenIn/04_Formulary.asp* for a list of plan contacts you can use to query your patient's plan should you need to pursue an appeal or require clarification on an issue.

Part B Drugs vs. Drugs Covered under Medicare Prescription Drug Coverage (Part D)

A previous MLN Matters article explains the difference between drugs covered under Part B versus those covered under Part D.

This article can be found at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0570.pdf* on the CMS website.

Medicare Prescription Drug Coverage, continued

Additionally, a chart explaining specific drugs can be found at *http://www.cms.hhs.gov/pharmacy/downloads/partsbdcoverageissues.pdf* on the CMS website.

Verifying Beneficiary Enrollment in a Medicare Drug Plan

Office staff can use the Medicare Prescription Drug Plan Finder, located at *http://www.medicare.gov*, to verify a beneficiary's enrollment in a Medicare drug plan. By entering all information provided on a beneficiary's Medicare card, the Plan Finder will identify the plan in which the beneficiary is enrolled.

Pharmacists have access to a new computer tool called "E1" that provides real time enrollment and eligibility information. This tool provides both eligibility and billing information at the point of sale and is constantly updated by CMS.

Obtaining Prior Authorizations

A prior authorization can only be obtained by calling the drug plan directly. 1-800-MEDICARE cannot process a prior authorization.

Ensuring Coverage for a Dual Eligible Beneficiary Who Needs to be Enrolled in a Plan

CMS has ensured that people with Medicare and full Medicaid benefits (full dual) will have drug coverage by enabling customer service representatives at 1-800-MEDICARE to enroll these beneficiaries in WellPoint, a national plan.

If these beneficiaries have **immediate prescription needs**, they should visit their local pharmacies. The pharmacist can enroll them in WellPoint at the pharmacy.

To find out more about what happens with Medicare prescription drug coverage in certain situations, visit *http://www.cms.hhs.gov/Pharmacy/Downloads/whatif.pdf* on the CMS website.

Providing a 90-day Supply of Transitional Prescription Medication

CMS has instructed all Medicare-approved plans to extend the original 30-day transitional coverage period by an additional 60 days. This means that a Part D beneficiary will be able to get a 90-day supply of all of his or her medications when they enroll in Part D, even if some of the medications are not on formulary. This 90 day period will give the patient's doctor and pharmacist time to adjust the patient's drug regimen, or request exceptions to the plan's formulary, so that the next refill of medications will be consistent with the plan's coverage rules. Beneficiaries who enroll after March 31st will get a 30-day transitional fill so that they have time to adjust their medication regimen to the plan formulary.

Important Contact Information to Report Problems with Medicare Prescription Drug Coverage

Health Care Professionals: E-mail *prit@cms.hhs.gov* with problems and issues encountered. Please take advantage of CMS' regular conference call at 2PM EST every Tuesday. This call gives health care professionals an opportunity to ask questions of CMS staff. Call 1-800-619-2457; Passcode: RBDML.

Pharmacists: Call 1-866-835-7595, a CMS dedicated line designed to help answer questions regarding billing and beneficiary enrollment information.

Additional Information

Health care professionals can visit *http://www.cms.hhs.gov/MLNProducts/23_DrugCoverage.asp#TopOfPage* on the CMS website. The redesigned Web page contains all the latest information on Medicare prescription drug coverage.

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2006 Standard Medicare Prescription Drug Coverage: Understanding Costs to Beneficiaries- The Twelfth in the MLN Matters Series on Drug Plans

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

Physicians, providers, and suppliers, and their staff who provide service to people with Medicare

Important Points to Remember

Key points to remember about the new Medicare prescription drug coverage include the following:

- Beneficiaries can join a Medicare Prescription Drug Plan that covers prescription drugs only and keep their Original Medicare coverage. Or, they can join a Medicare Advantage Plan or other Medicare Health Plan that covers doctor and hospital care as well as prescriptions.
- Medicare prescription drug coverage is NOT automatic - people must join a plan to get coverage
- Your patients have an initial opportunity to join a Medicare drug plan now through May 15, 2006.
- Most people will have to pay a higher premium that includes a penalty if they wait to join a Medicare drug plan until after May 15, 2006, unless they have other coverage that, on average, is at least as good as Medicare prescription drug coverage.

Medicare Prescription Drug Coverage, continued

This penalty consists of an additional 1% of the base premium for every month the person went without coverage, and is levied as long as the person is enrolled in a Medicare drug plan.

- People who do not join a Medicare drug plan by May 15, 2006, may also have to wait until November 15, 2006 for their next opportunity to join.

If your Medicare patients ask you questions about the new coverage, you can refer them to *http://www.medicare.gov* and 1-800-MEDICARE for additional information and assistance.

General Information

One of the issues that may be most important for your patients involves what Medicare prescription drug coverage means to them in terms of cost. This article focuses on the out-of-pocket expenses that your patients will incur under this new program and highlights the costs covered by a standard plan.

Actual costs of the specific Medicare Prescription Drug Plans and the Medicare Advantage Plans or other Medicare Health Plans in each area are available in the "Medicare & You 2006" handbook and at *http://www.medicare.gov* on the Web.

Costs Covered by a Standard Plan

Costs for your patients who join a Medicare drug plan will vary depending on their financial situation and which Medicare drug plan they join. All Medicare drug plans will offer at least the standard level of coverage described below.

Medicare drug plans may design their plans differently as long as what their plan offers is, on average, at least as good as the standard coverage. Some plans may offer more coverage for higher premiums.

Patient costs under standard Medicare drug coverage as defined by the MMA for 2006 will include the following:

- A monthly premium (average of $32 in 2006);
- A $250 deductible;
- Person pays, on average, 25% of allowable drug expenses up to a coverage limit of $2,250 (plan pays the other 75%);
- After $2,250 in covered drug costs, person pays 100% of covered drug costs until $3,600 limit in true out-of-pocket spending is reached;
- About 5% coinsurance for covered drug costs after $3,600 out-of-pocket limit is reached.

Individuals with standard coverage will pay the full cost of their prescriptions for drug spending between $2,250 and up to their true out-of-pocket limit of $3,600.

However, plan enrollees will still be able to obtain their plan's discounted price for prescription drugs in this coverage gap.

Alternate Coverage

Plans are able to offer alternative coverage structures. For example, a plan can offer a deductible lower than $250, or use tiered copayments rather than coinsurance – provided that the alternative coverage structure meets certain tests of actuarial equivalence.

Also, plans may offer additional drug coverage that supplements the standard coverage. Medicare payments to plans do not subsidize such supplemental coverage.

Costs for Patients With Medicare and Full Medicaid Benefits

Under Part D, starting in 2006, Medicare will provide primary drug coverage for individuals who are dually eligible for Medicare and Medicaid. Dually eligible individuals who earn incomes up to 100% of the federal poverty level will have Medicare prescription drug coverage with no deductibles, no premiums, nominal co pays, and no coverage gap.

Beneficiaries who do not qualify for Medicaid, but whose incomes are below 150 percent of poverty and who meet an asset test, will qualify for extra help paying for Medicare prescription drug coverage. Beneficiaries who qualify for extra help can join a Medicare drug plan with full or partial coverage for premiums and cost sharing and no coverage gap.

Specific Information on Out-of-Pocket Expenses
Medicare Drug Plan Premiums

Medicare drug plan monthly premiums vary, depending on the plan; however:

- All regions of the country have multiple plan options with premiums significantly below $30.
- There will be at least one prescription drug plan with a premium below $20 per month in every region of the country except Alaska.
- The average monthly beneficiary premium is $32.20, about $384 per year.

True Out-Of-Pocket Costs

The cost to beneficiaries with Medicare for Medicare prescription drug coverage over and above the monthly premium is often referred to as "true out-of-pocket expenses" or TrOOP.

The TrOOP represents the amount a beneficiary must spend on Part D covered drugs until catastrophic coverage begins. That catastrophic coverage begins when the beneficiary's out-of-pocket expenses reach $3,600 in a year.

In addition to paying the base premium for their plan, Medicare beneficiaries will also pay TrOOP costs including the following:

- A deductible amount ($250) and coinsurance (25% of covered drug costs during the plan payment + coinsurance stage);
- All costs during the coverage gap stage; and
- Five percent of covered drug costs during the catastrophic coverage stage.

Medicare Prescription Drug Coverage, continued

These additional TrOOP expenses are explained as follows:

Deductible (From $0 to $250: A net value of $250)

Under standard coverage, plan enrollees pay a $250 deductible each calendar year out of their own pockets for Part D covered drugs.

Plan Payments + Coinsurance (From $251 to $2250)

Once the annual ($250) deductible is met, standard coverage pays for 75% of the next $2,000 (or up to $1,500) for covered (allowable) drugs and biologicals. The remaining 25% (a maximum of $500) of the cost is covered by the beneficiary via coinsurance/copayments.

Coverage Gap (From $2,251 to $3,600 TROOP limit)

Once covered drug costs have reached the plan payment + coinsurance +deductible limit of $2,250, the plan does not pay again until the plan enrollee has reached the $3,600 limit in out-of-pocket spending. The beneficiary pays all covered drug costs incurred in this "gap." The total out of pocket cost (not including premiums) to this point (deductible + plan payments + coinsurance + coverage gap) is $3,600 for coverage through the full "gap" (see TrOOP discussion below.)

Catastrophic Coverage (Costs over $3,600 TROOP limit)

Once the individual's true out-of-pocket spending reaches $3,600, costs for necessary covered drugs are covered as follows:

- Reinsurance – 80% of covered drug-related costs are covered by Medicare;
- Plan payments – 15% of covered drug-related costs are covered by the drug plan;
- Coinsurance – 5% of covered drug-related costs are covered by the individual.

What Counts Toward True Out-of-Pocket (TrOOP) Costs?

Beneficiaries must adhere to their plan's formulary, prior authorization, and formulary exceptions processes in order for their out-of-pocket spending to count toward the $3,600 limit.

The following types of spending count toward the $3,600 threshold:

- The beneficiary's own out-of-pocket spending;
- Spending by a family member or official charity, on behalf of the beneficiary;
- Supplemental drug coverage provided through qualifying state pharmacy assistance programs (SPAP) or Medicare's extra help; and
- Under the Centers for Medicare & Medicaid Services' (CMS') demonstration authority, supplemental drug coverage paid for with MA rebate dollars.

In summary, the amount that a beneficiary must spend on part D-covered drugs until catastrophic coverage is reached, based on the 2006 standard coverage, is as follows:

$250 deductible
+ $500 plan enrollee coinsurance during initial coverage
+ $2,850 coverage gap
= $3,600 (plus the monthly premium, which averages $384/year)

Once this cost has been reached for covered drugs, catastrophic coverage begins.

Related Links

HHS Secretary Mike Leavitt recently released a two-month progress report on Medicare Prescription Drug Coverage that takes a hard look at what is working and what needs to improve. To view the report, visit: *http://www.hhs.gov/medicare2final.pdf* on the Web.

For more information about *Medicare Prescription Drug Coverage for Providers*, visit *http://www.cms.hhs.gov/MLNProducts/23_DrugCoverage.asp#TopOfPage* on the CMS website.

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PREVENTIVE SERVICES

Medicare Provides Coverage for Many Preventive Services and Screenings

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

All Medicare fee-for-service physicians, providers, suppliers, and other health care professionals who provide and bill for preventive services and screenings provided to Medicare beneficiaries.

Provider Action Needed

This article serves as a reminder that we need your help to ensure that Medicare beneficiaries receive the preventive services they need. Become familiar with the preventive services and screenings covered by Medicare. Help the Centers for Medicare & Medicaid Services (CMS) spread the news about the many preventive services and screenings covered by Medicare.

Talk with your Medicare patients about preventive services and screenings and encourage use of those services, where appropriate. Order and use the educational products developed by CMS to educate your staff about these benefits. The information found in these products will also help you communicate with your patients about Medicare preventive benefits.

Introduction

Medicare provides coverage for many diseases that are preventable through immunization or amendable through early detection, treatment, and lifestyle changes. This special edition MLN Matters article informs health care professionals about the preventive services and screenings covered by Medicare and highlights the educational and informational products developed by CMS for health care professionals to promote awareness and increase appropriate utilization of these services.

Medicare provides coverage for the following preventive services and screenings (subject to certain eligibility and other limitations):

- Adult Immunizations
  - Influenza (flu)
  - Pneumococcal polysaccharide vaccine (PPV)
  - Hepatitis B virus (HBV)
- Bone Mass Measurements
- Cancer Screenings
  - Breast (mammography)
  - Cervical & vaginal (Pap test & pelvic exam)
  - Colorectal
  - Prostate
- Cardiovascular Disease Screening
- Diabetes Screening
  - Self-Management Training
  - Medical Nutrition Therapy
  - Supplies
- Glaucoma Screening
- Initial preventive physical exam (IPPE) ("Welcome to Medicare" Physical Exam)
- Smoking and Tobacco-Use Cessation Counseling Services

CMS needs your help to get the word out about the many preventive services and screenings covered by Medicare. Each of these benefits presents an opportunity for health care professionals to help Medicare beneficiaries learn if they have an increased risk of developing certain diseases.

CMS recognizes the crucial role that health care professionals play in promoting, providing, and educating Medicare patients about preventive services and screenings. As a trusted source, your recommendation is the most important factor in increasing the use of appropriate preventive services.

Talk to your Medicare patients about the benefits of preventive medicine, detecting disease earlier when outcomes are best, reducing infectious disease, and improving the quality of their lives.

Educational Products and Informational Resources for Health Care Professionals

CMS has developed a variety of educational products to:

- Help increase your awareness of Medicare's coverage of disease prevention and early detection
- Provide you with information and tools to help you communicate with your Medicare patients about these potentially life saving benefits for which they may be eligible
- Give you resources to help you effectively file claims.

Print products may be ordered, free of charge, from the Medicare Learning Network (MLN). All print products are available to download and view on line and may be reprinted or redistributed as needed. Some print products are only available as a download and will be notated as such.

Product Ordering Instructions

To order a product, free of charge, access this link: *http://cms.meridianksi.com/kc/main/kc_frame.asp?kc_ident=kc0001&loc=5*.

You may click on the title of the publications below to view them online.

Brochures

The Medicare Preventive Services Brochure Series for Physicians, Providers, Suppliers, and Other Health Care Professionals – This series of tri-fold brochures provides an overview of Medicare's coverage for preventive services and screenings including the new benefits: diabetes and cardiovascular disease screenings and the initial preventive physical examination (IPPE). (See *Expanded Benefits* brochure.)

- Adult Immunizations [PDF 279KB]
- Bone Mass Measurements [PDF 269KB]
- Cancer Screenings [PDF 295KB]
- Expanded Benefits [PDF 255KB]
- Glaucoma Screening [PDF 242KB]
- Smoking and Tobacco-Use Cessation Counseling Services [PDF, 562KB] (available in download only at this time)

Guides

The Guide to Medicare Preventive Services for Physicians, Providers, Suppliers, and Other Health Care Professionals [PDF 2MB] – This guide provides information on Medicare's preventive benefits including coverage, frequency, risk factors, billing and reimbursement. (May 2005. See the errata sheet for corrections identified since May 2005 printing.)

Determining a Medicare Beneficiary's Eligibility for Medicare Preventive Services [PDF 304KB] – This guide provides information on interpreting the Medicare beneficiary preventive services "next eligible date" data and is intended to supplement the educational materials already available for the HIQA, HIQH, HUQA, ELGA, ELGB and ELGH eligibility inquiry screens used to access common working file (CWF) records. (September 2005; Available in download only)

Medicare Preventive Services CD ROM

Medicare Preventive Services Resources for Physicians, Providers, Suppliers, and Other Health Care Professionals – This CD ROM contains The Guide to Medicare Preventive Services for Physicians, Providers, Suppliers, and Other Health Care Professionals; six brochures: 1) Expanded Benefits, 2) Glaucoma Screenings, 3) Cancer Screenings, 4) Bone Mass Measurements, 5) Adult Immunizations, and 6) Smoking and Tobacco-Use Cessation Counseling Services; and a Quick Reference Information: Medicare Preventive Services chart.

These resources are useful for Medicare fee-for-service physicians, providers, suppliers, and other health care professionals that bill Medicare for preventive services. (See errata sheets for corrections identified since May 2005 printing of these products. See product ordering instructions above.)

Quick Reference Information Chart

Quick Reference Information: Medicare Preventive Services [PDF 74KB] – This two-sided laminated chart gives a quick reference to Medicare's preventive services and screenings, identifying coding requirements, eligibility, frequency parameters, and copayment/coinsurance and deductible information for each benefit. (May 2005. See errata sheet for corrections identified since May 2005 printing.)

Video Programs

Flu Billing Made Easy – This video explains the process of billing for flu and pneumonia vaccinations. (January 2004) (English and Spanish) Ordering and other relevant information can be found at the following Web pages:

- ***Flu Billing Made Easier – Order (English and Spanish video)***
- ***Flu Billing Made Easier – Video Transcript [PDF 91KB]***
- ***Flu Billing Made Easier – Video Errata [PDF 13KB]***
- ***Flu Billing Made Easier Recommended Dial-Up***
- ***Flu Billing Made Easier Recommended DSL/Cable***
- ***Flu Billing Made Easier Recommended T1/DS3***

Web-Based Training Courses

Web-Based Training Modules (WBTs) – Three Web-based training courses covering coding, billing, overage and reimbursement for Medicare preventive services and screenings. (To access these WBT courses, go to the MLN Products Web page at *http://www.cms.hhs.gov/MLNProducts/*, scroll to the bottom of the page to "Links Inside CMS" and click on Web-based training modules.

Web Page

MLN Preventive Services Web Page – This Medicare Learning Network (MLN) Web page, for Medicare fee-for-services health care professionals, provides links to all of the provider/supplier specific preventive services educational and informational products mentioned in this article.

Other Useful Provider Resources

Other useful provider resources include the following:

Prevention Toolkit – This online toolkit contains resources that you may find useful when talking to your patients about Medicare preventive benefits.

Immunizations Toolkit – This online toolkit contains printable resources that nursing home providers can use to help improve the influenza and pneumococcal immunization rates among their residents, staff, and volunteers.

CMS Prevention Web Pages

CMS has created individual web pages for each of the preventive services and screenings covered by Medicare. For additional information visit *http://www.cms.hhs.gov/home/medicare.asp* and scroll down to the Prevention section.

Medicare Learning Network (MLN)

The Medicare Learning Network (MLN) is the brand name for official CMS educational products and information for Medicare fee-for-service providers. For additional information visit the Medicare Learning Network's Web page on the CMS website at *http://www.cms.hhs.gov/MLNGenInfo*.

We encourage you to order and use these provider-specific products to:

- Increase your awareness of preventive services covered by Medicare
- Equip you to talk with your patients about Medicare-covered preventive services and encourage utilization of these potentially life saving benefits
- Help you file preventive services claims more effectively.

Note: These products have been developed for you, the health care professional.

Provider-specific products are not meant for distribution to Medicare beneficiaries. See below for where to obtain beneficiary specific information.

Preventive Benefit Information for Medicare Beneficiaries

Medicare beneficiaries may obtain information about Medicare preventive benefits by going to *http://www.medicare.gov/* and clicking on "Preventive Services."

They may also call 1-800-MEDICARE (1-800-633-4227). TTY users should call 1-877-486-2048.

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GENERAL EDUCATION

Cultural Competency: A National Health Concern

CMS has issued the following "MLN Matters article. Information for Medicare Fee-for-Service Health Care Professionals.

Provider Types Affected

This article is for informational purposes only and does not affect Medicare billing processes.

Background

The increasing diversity of the racial, ethnic, and linguistic composition of the U.S. challenges providers as they strive to deliver health care services. Cultural and language differences between patients and providers may generate miscommunication of critical health care information, a lack of compliance with prescribed treatment or medication, or other factors that negatively influence clinical situations and health outcomes. The existence of racial and ethnic disparities in health has been well documented by organizations such as the Institute of Medicine and the Agency for Healthcare Research and Quality.

Cultural competency, or the ability of health care providers to work effectively with colleagues and patients in cross-cultural situations, is a vital component of professional competence. Culturally competent practice can offer a variety of benefits to health care providers and their organizations, including:

- Improved patient care and satisfaction
- Decreased malpractice risk
- Enhanced operational efficiency
- Increased compliance with State and Federal regulations
- Reduction in health disparities

Highlights of the Centers for Medicare & Medicaid Services' (CMS) Activities to Address Health Disparities

To ensure that providers are prepared for the challenges they face to deliver the right care to every person every time, CMS's Quality Improvement Organizations (QIOs) are working with healthcare providers to become more effective and culturally aware of how they provide care to diverse populations. As part of a national initiative, QIOs are recruiting health providers to participate in a FREE online (web-based) program *A Family Physician's Practical Guide to Culturally Competent Care* to ensure that Medicare providers are prepared to effectively serve the increasingly diverse patient population. QIOs have adopted the Guide as the "Program of Choice" for health care provider cultural competency education. The Guide is an innovative educational product designed to equip health care providers with the cultural and linguistic competencies required to improve the quality of care for minority, immigrant, and ethnically diverse communities.

A Family Physician's Practical Guide to Culturally Competent Care is anchored in the three themes of the National Standards for Culturally and Linguistically Appropriate Services in Health Care (CLAS) and serves a key initiative in helping the Department of Health and Human Services' Office of Minority Health to achieve its mission of "improving the health of racial and ethnic minority populations' through the development of effective health policies and programs that help to eliminate disparities in health care."*A Family Physician's Practical Guide to Culturally Competent Care* is a case study based curriculum, featuring video vignettes and a diverse group of providers and clinic staff at a fictional practice setting that reinforce learning points throughout the modules. Participants can also share their reactions to the case studies in an online bulletin-board feature. This program was designed with the busy health care provider in mind, offering "anytime, anywhere" continuing education credit in an engaging and innovative format.

This curriculum is available to all health care providers at *http://www.thinkculturalhealth.org*. The program is accredited for Continuing Medical Education (CME) credits for physicians and Continuing Education Units (CEUs) for nurses and pharmacists.

Please visit *http://www.thinkculturalhealth.org* to access the free accredited continuing education program, *A Family Physician's Practical Guide to Culturally Competent Care*, and to view updates about the nursing program.

Additional Information

To access the free program, *A Family Physician's Practical Guide to Culturally Competent Care*, please visit *http://www.thinkculturalhealth.org*.

The National Standards for Culturally and Linguistically Appropriate Services (CLAS) in Health Care are available at *http://www.omhrc.gov/templates/browse.aspx?lvl=2&lvlID=15*.

For more information about the QIO cultural competency initiative, please visit *http://www.qsource.org/uqiosc/*.

Additional information about the Office of Minority Health is available at *http://www.omhrc.gov/*.

MLN Matters Number: SE0621 Related Change Request (CR) #: N/A
Related CR Release Date: N/A Effective Date: N/A
Related CR Transmittal #: N/A Implementation Date: N/A

This article was prepared as a service to the public and is not intended to grant rights or impose obligations. This article may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations and other interpretive materials for a full and accurate statement of their contents.

Evaluation & Management Services Guide

The electronic version of the Evaluation & Management Services Guide, which provides evaluation and management services information regarding medical record documentation; International Classification of Diseases, 9th Revision, Clinical Modification and American Medical Association Current Procedural Terminology Codes; and key elements of service is now available from the Medicare Learning Network at *http://www.cms.hhs.gov/MLNProducts/downloads/eval_mgmt_serv_guide.pdf* on the CMS website.

Source: Provider Education Resources Listserv, Message 200604-09 & 200604-10

New Vascular Training Module

The training module titled "Creating AV Fistulas in All Eligible Hemodialysis Patients" is now available free of charge from the Medicare Learning Network located at *http://www.cms.hhs.gov/MLNGenInfo* on the CMS website. Scroll down and select "MLN Product Ordering Page" to request the training module.

Primary Affected Providers: Vascular access surgeons, interventional radiologists/nephrologists, nephrologists, physicians, and hospital health care professionals.

Source: Provider Education Resources Listserv, Message 200604-09

Revised Health Insurance Claim Form CMS-1500

Effective October 1, 2006 the Centers for Medicare & Medicaid Services (CMS) is revising the Form CMS-1500 (12-90) to accommodate the reporting of the national provider identifier (NPI) which is scheduled for implementation in May 2007

To receive copies of the revised Form CMS-1500 (08-05) with the specifications needed for testing purposes, contact TFP Data Systems at *JRMagdaleno@tfpdata.com*.

Although the new version will be effective October 1, 2006, providers will not be mandated to use the revised form until February 1, 2007.

The following is the Form CMS-1500 implementation timeline:

- **October 1, 2006**: Health plans, clearinghouses, and other information support vendors should be ready to handle and accept the revised Form CMS-1500 (08/05).
- **October 1, 2006 – January 31, 2007**: Providers can use either the current Form CMS-1500 (12/90) version or the revised Form CMS-1500 (08/05) version.
- **February 1, 2007**: The current Form CMS-1500 (12/90) version of the claim form is discontinued; only the revised Form CMS-1500 (08/05) is to be used. All rebilling of claims should use the revised Form CMS-1500 (08/05) from this date forward, even though earlier submissions may have been on the current Form CMS-1500 (12/90).

IMPORTANT: **All claims re-billed on/after February 1, 2007 should be on the revised Form CMS-1500 (08/05), even though earlier submissions may have been on the current Form CMS-1500 (12/90). Claims submitted on/after February 1, 2007 utilizing the Form CMS-1500 (12/90) version will be returned unprocessable.**

The various changes made to the Form CMS-1500 (08-05) version can be viewed at the NUCC website at *http://www.nucc.org/images/stories/PDF/change_log.pdf*.

Additional information is available via Medlearn Matters article MM4293 at *http://www.cms.hhs.gov/MLNMattersArticles/downloads/MM4293.pdf*

Source: Publication 100-04, Transmittal 899, Change Request 4293

New eLearning Course Now Available!

First Coast Service Options, Inc. (FCSO) is pleased to announce the posting of one new online course titled "The Appeals Process." The goal of this course is to provide you with information regarding the 2006 Medicare Appeals Process.

In order to give you a complete picture of the appeals process, this course will include an overview of the electronic claims filing process, unprocessable claims, and explain the differences in denied, partially paid, and paid claims. You will learn the different levels of the appeals process along with the specific guidelines for appealing a claim denial at each level.

This is just one of the many online courses that are available 24 hours a day, 7 days a week, at no charge, through our provider education website. Click "Education" on the top navigation menu and "eLearning" on the left navigation menu. Courses currently available include:

- Ambulance Services
- Beneficiary Name and Medicare Number Mismatch
- Chiropractic Services
- Comprehensive Error Rate Testing (CERT)
- Introduction to Global Surgery
- Medical Documentation Requests
- Modifier 24
- Modifier 25
- Modifier 58
- Modifier 78
- Modifier 79
- Part B Duplicate Claims
- Progressive Corrective Action (PCA)
- Split Care
- Unprocessable Claims

Be sure to regularly check our provider education website for upcoming online courses on Medicare secondary payer and evaluation and management (E/M) services.

CMS Electronic Mailing Lists (listservs)

The Division of Provider Information Planning and Development (DPIPD) within the Centers for Medicare & Medicaid Services (CMS) has developed a mailing list fact sheet informing providers about the advantage of receiving Medicare updates through the listservs.

CMS electronic mailing lists (listservs) can help you with your business! For more details, download the fact sheet from the following URL: *http://www.cms.hhs.gov/MLNProducts/downloads/MailingLists_FactSheet.pdf.*

Source: CMS Joint Signature Memorandum 06403, April 20, 2006

GENERAL MEDICAL REVIEW

Articles in this section apply to both Florida and Connecticut.

Angiojet Thrombolytic Therapy: 37799 or 93799

Background

First Coast Service Options, Inc. (FCSO) has seen an increased billing of Angiojet Thrombolytic Therapy. The purpose of this article is to describe the service and outline coverage. This therapy can be performed on peripheral or coronary vessels. Angiojet Thrombolytic Therapy has not been FDA-approved for use in the carotid vessels.

Description of Service

The AngioJet shoots jets of high-speed saline solution through tiny openings in the tip of a surgical instrument called a catheter. Plaque and clots then dissolve into small pieces that are vacuumed back through the catheter. Unlike earlier technology, the AngioJet removes the clot entirely, eliminating the possibility that tiny pieces could move downstream and cause additional complications. Because Angiojet destroys blood clots (also known as thrombi), the Angiojet System is classified as a type of *thrombolytic therapy*. It is important for the beneficiary to be thoroughly educated about the benefits and risks of this modality.

Regulatory Information

At this point and time, there is no National Coverage Determination (NCD) about this service, and FCSO has not published a local coverage determination (LCD).

Billing and Coding

When billing a peripheral AngioJet procedure, CPT code *37799* (unlisted procedure, vascular surgery) must be used. When AngioJet is applied in the coronary arteries, the applicable CPT code is *93799* (unlisted cardiovascular service or procedure). The description "AngioJet" should be noted in Item 19 of the CMS-1500 claim form or the free form line of electronic claims.

Documentation

Providers should not submit any medical record documentation with the claim. FCSO may request this by means of an additional documentation request (ADR) letter, as appropriate.

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Billing and Coding of 26040 and 20550

It has come to the attention of First Coast Service Options, Inc. (FCSO) that providers may not be billing *CPT* code *26040* correctly.

CPT code *26040* **Fasciotomy, palmar (eg, Dupuytren's contracture); percutaneous** and *CPT 26045*, **open partial**, have a clear descriptor referring to palmar fasciotomy. There is no reference to one or multiple tendon releases and there is one palmar fascia per hand. The fascia covers the tendons of the palm of the hand. Therefore the code should be billed once per hand.

CPT 4 coding is based on Level I and II procedure coding terminology. If a bilateral procedure is performed, then the *CPT* code *26040* or *26045* should be billed with modifier RT, LT, or 50. *CPT* code *26040* or *26045* cannot be billed more than once per hand and the use of certain modifiers would be inappropriate, i.e., F1, F2, etc.

When *CPT* code *20550* Injection(s); tendon sheath, or ligament, aponeurosis) is billed in addition to *CPT* code *26040* or *26045*, it must be a separate service. *CPT* code *20550* Injection(s); tendon sheath, or ligament, aponeurosis (e.g., plantar "fascia") has editing related to CCI (and is considered a column 2 Code to *26040* or *26045* – a component of *CPT* code *26040* or *26045*). Documentation must support the appropriate use of a modifier 59 to bypass CCI edits. The documentation should be available to FCSO upon request.

There is no local coverage determination (LCD) for *CPT* code *26040* or *26045*, but FCSO does have an LCD for *CPT* code *20550* that further defines medical necessity, which is the focus of a LCD.

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Billing Compounded Drugs, Service Date on/after March 20, 2006

This article addresses and provides clarification for the billing and reimbursement of compounded drugs. There continues to be a pattern of inconsistent billing and handling of these type claims resulting in an increase in appeals and hearings.

Background

Compounded medications created/processed by a pharmacist in accordance with the Federal Food, Drug, and Cosmetic Act may be covered under Medicare when their use meets all other criteria for services incident to a physician's service. Since the compounded medications do not have an individual NDC number, the specific HCPCS Level II "J" codes may not be used. Instead, providers should use J3490 (unclassified drug) as appropriate for reimbursement of the drug (s).

The use of compounded medications has been especially prevalent in the filling of implantable infusion pumps, (*CPT* codes *95990* or *95991*). Whether a single agent or a combination of agents is used, the compounded medication must be billed under HCPCS code J3490 with the KD modifier even though the compound was similar to a specific HCPCS code (e.g., J2275 for preservative free morphine). Of course, providers who document and use the true "off-the-shelf" product from their office supply may continue to use the specific HCPCS code.

Definitions

Compounded Drug: A compounded drug is a blend of other drugs mixed (compounded) by a pharmacist. This mixture is delivered to the physician or qualified non-physician provider ready to instill into an implantable pump. At times, the pharmacist may reconstitute only one substance and deliver it to the provider in a ready to instill form. An example of reconstituting is adding saline solution to a medication that is supplied as a powder and then turning it into a liquid. A drug that is reconstituted outside the provider's office and is delivered to her/him for instillation into an implantable pump is a compounded drug. In summary, any agent that has been processed by a pharmacist outside the provider's office is a compounded drug.

Off the Shelf Drug: An off-the-shelf drug is a drug that a physician or qualified non-physician provider stores in the office in the original vial or other packaging form, as supplied by the manufacturer. Any such agent that is mixed or reconstituted in the provider's office, (i.e. taken off-the-provider's shelf), will be considered an off-the-shelf drug.

Procedure Codes

HCPCS J3490: Unclassified drugs.

***CPT* Code *95990*:** Refilling and maintenance of implantable pump or reservoir for drug delivery, spinal (intrathecal, epidural), or brain (intraventricular).

***CPT* Code *95991*:** Refilling and maintenance of implantable pump or reservoir for drug delivery, spinal (intrathecal, epidural) or brain (intraventricular); administered by physician.

Effective for services rendered on or after March 20, 2006, the following guidelines should be followed:

EMC/Paper Claims

The following information should be reported in block 19 of the CMS 1500 claim form or comment screen for electronic billers.

- Name(s) and dose (s) of drug(s) administered into the implantable pump
- Volume of refill in ml
- Pump reservoir size (ml)
- Exact invoice price for that individual patient

Claims for infusion drugs furnished via implanted DME, with dates of service on or after January 1, 2004, shall be identified using the modifier KD. Units billed should be (1) in the quantity billed (QB) field (Item 24G) on CMS 1500 form.

NOTE: If any of the above information is omitted from the initial claim, the claim will have to be developed. In that situation, First Coast Service Options, Inc. (FCSO) will request specific documentation by means of an additional documentation request (ADR) letter. This will slow down processing and payment.

Billing Compounded Drugs, Service Date prior to March 20, 2006

This article addresses and provides clarification for the billing and reimbursement of compounded drugs. There has been inconsistent billing and handling of these type claims causing an increase in appeals and hearings

Compounded medications created by a pharmacist in accordance with the Federal Food, Drug, and Cosmetic Act may be covered under Medicare when their use meets all other criteria for services incident to a physician's service. Since the compounded medications do not have an NDC number or an average wholesale price (AWP) the specific HCPCS Level II "J" codes may not be used. Instead, providers should use J3490 (unclassified drug) as appropriate for reimbursement of the drug (s).

The use of compounded medications has been especially prevalent in the filling of implantable infusion pumps *CPT* code *96530*. Whether a single agent or a combination of agents is used, the compounded medication must be billed under HCPCS code J3490 even though the compound was similar to a specific HCPCS code (e.g., J2275 for preservative free morphine). Of course, providers who document and use the true "off-the –shelf" product from their office supply may continue to use the specific HCPCS code. The powdered form of these medications should also be mixed / compounded by the pharmacist for the physician.

Effective for services rendered prior to March 20, 2006, the following guidelines should be followed when submitting your claims:

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EMC claims

Name and strength of drug administered via the implantable pump should be reported in the electronic equivalent field for block 19 of the CMS 1500 claim form or the comment screen.

- The name and phone number of the pharmacy, if applicable.
- The number (1) should always be entered in the quantity billed (QB) field.
- The supplier invoice must be available upon request and the total number of "cc" instilled in the pump and what drugs were provided.

If any of the above information is omitted from an electronic claim, the claim will be developed for the requesting the supplier's invoice and the total number of "cc" instilled in the pump and what drugs were provided.

Paper claims

The term "compounded prescription, invoice attached" must be indicated in block 19 of the CMS-1500 claim form and a copy of the invoice from the pharmacy or supplier.
The invoice should include the following information:

- The name, NDC#, quantity, and strength of each drug in the mixture
- The suppliers invoice
- Documentation of the total number of "cc" instilled in the pump and what drugs were provided

The claim will develop for the invoice if one is not received with the claim.

In either case, the invoice cost may include a reasonable compounding fee and state tax if applicable. **Medicare will reimburse the lower of the invoice cost or 95 per cent of AWP of all components in the mixture.**

- Claims for infusion drugs furnished through implanted DME, with dates of service on or after January 1, 2004, shall be identified using the "KD" modifier.

Cardiac Computed Tomography and Computed Tomography Coronary Angiography 0144T-0151T—Emerging Technology

Background information for Category III Codes

Emerging technologies that do not have specific HCPCS/CPT codes are submitted to the contractor for review with **unlisted codes**. In 2002 the CPT Editorial Panel established Category III CPT codes as temporary codes used to collect data for certain emerging technology, services, and procedures. Prior to the implementation of Category III codes, there has been no way to collect data for these services and procedures since unlisted codes lack specific descriptors. Category III codes are different from typical CPT codes in that they are for services that may have limited use by health care professionals, may not have complete FDA approval, and the service/procedure may not have proven clinical efficacy in the peer-reviewed literature. Category III codes are also different from typical CPT codes because they are 5-digit alphanumeric codes as opposed to 5-digit numeric codes. If a **category III code** is available, this code **must** be reported instead of a category I unlisted code. Per CPT, the inclusion of a service or procedure in the category III code section neither implies nor endorses clinical efficacy, safety or the applicability to clinical practice.

Category III CPT Codes for Cardiac Computed Tomography (CCT) and Cardiac Computed Tomographic Angiography (CCTA) are effective January 1, 2006. The use of Category III CPT Codes is mandatory.

CCTA using multislice (multidetector) scanner

There have been significant developments in the field of Cardiac Computed Tomography with new applications for conventional scanners, emergence of helical (spiral) and electron beam technologies, and multislice (multidetector) CT utilizing 16, 32, 64, and more slice acquisition. —In regard to coronary artery disease, there currently are not clinical algorithms that are strictly followed that define the current variety of atherosclerosis imaging modalities and associated test. The issue is not just the sensitivity, specificity, PPV, and NPV of an emerging technology in the diagnosis of coronary artery disease, but the use of the imaging modality in serial monitoring, subsequent medical management, or risk-reducing strategies.

Consideration for coverage of this modality for coronary artery assessment is limited to devices that process thin, high resolution slices (1 mm or less). The multidetector scanner must have at least 32 slices per second capability.

Calcium scoring

Cardiac computed tomography (electron-beam or multislice [multidector] CT) used to demonstrate the presence of coronary calcification in patients with atherosclerotic heart disease is not a Medicare covered service. Currently the value of this test appears to be that of 'screening' for the presence of atherosclerosis. Medicare does not cover screening services in the absence of signs or symptoms unless Congress adds a specific benefit.

Coding in 2006

Effective January 1, 2006, category III codes *0144T, 0145T, 0146T, 0147T, 0148T, 0149T, 0150T,* and *0151T* must be reported instead of procedure code *76497* (unlisted CT procedure). The use of category III CPT codes is mandatory to report cardiac CT and coronary CTA.

- ***0144T*** *Computed tomography, heart, without contrast material, including image post processing and quantitative evaluation of coronary calcium*

  ***0144T* is noncovered as investigational effective 01/01/2006 and is included in The List of Noncovered Services local coverage determination (LCD).**

  (Do not report *0144T* in conjunction with *0145T-0151T*)

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Cardiac Computed Tomography and Computed Tomography Coronary Angiography, continued

- ***0145T*** *Computed tomography, heart, without contrast material followed by contrast material(s) and further sections, including cardiac gating and 3D image post processing; cardiac structure and morphology*

(For cardiac structure and morphology in congenital heart disease, use *0150T*)

- ***0146T*** *Computed tomographic angiography of coronary arteries (including native and anomalous coronary arteries, coronary bypass grafts), without quantitative evaluation of coronary calcium.*
- ***0147T*** *Computed tomographic angiography of coronary arteries (including native and anomalous coronary arteries, (including native and anomalous coronary arteries, coronary bypass grafts), with quantitative evaluation of coronary calcium*

(Do not report *0147T* in conjunction with *0144T*)

- ***0148T*** *cardiac structure and morphology and computed tomographic angiography of coronary arteries (including native and anomalous coronary arteries, (including native and anomalous coronary arteries, coronary bypass grafts), with quantitative evaluation of coronary calcium*
- ***0149T*** *cardiac structure and morphology and computed tomographic angiography of coronary arteries (including native and anomalous coronary arteries, coronary bypass grafts), with quantitative evaluation of coronary calcium*

(Do not report *0149T* in conjunction with *0144T*)

- ***0150T*** *cardiac structure and morphology in congenital heart disease*
- ***+0151T*** *Computed tomography, heart, without contrast material followed by contrast material (s) and further sections, including cardiac gating and 3D image post processing; function evaluation (left and right ventricular function, ejection fraction and segmental wall motion)*

(Use *0151T* in conjunction with *0145T-0150T*)

Coding Guidelines

The following codes should not be billed to describe CCT and CCTA or billed in addition to category III codes. If a separately identifiable service is performed on the same day of service, documentation has to support this as well as the medical necessity.

71275	Ct angiography, chest
71250	Ct thorax w/o dye
71260	Ct thorax w/ dye
71270	Ct thorax w/o & w/ dye

The following codes should never be billed for CCT or CCTA.

76376 *3D rendering with interpretation and reporting of computed tomography, magnetic resonance imaging, ultrasound, or other tomogrpahic modality; not requiring image post processing on an independent workstation*

76377 *3D rendering with interpretation and reporting of computed tomography, magnetic resonance imaging, ultrasound, or other tomogrpahic modality; requiring image post processing on an independent workstation*

The guidelines of the Correct Coding Initiative (CCI) are applicable as implemented by CMS.

The administration of contrast material is included in the category III codes.

Billing for these Services

Providers should submit claims EMC as usual. If CT scanner is hospital based (in or outpatient) the hospital should bill the fiscal intermediary (FI) and not the carrier. Prior to the April Update to the 2006 Medicare Physician Fee Schedule Database, (CR 4399), dated March 29, 2006, Category III codes *0144T-0151T*, did not allow billing of the professional and technical component modifiers on the line item; and providers were instructed to bill the carrier with the appropriate Category III code and note in block 19; 26 or PC, TC, or global as appropriate. Since that time, professional and technical components have been established for Category III codes *0144T-0151T* and should be billed with the procedure codes, effective January 01, 2006. The global and technical (TC) components are payable in the following places of service: office (11) and independent clinic (49). The professional component (26) is payable in the following places of service: office (11), inpatient hospital (21), outpatient hospital (22), emergency room - hospital (23), ambulatory surgical center (24) and independent clinic (49). Of course all state and federal anti-kickback and self-referral regulations are applicable to free standing facilities billing the carrier.

Coverage Issues

It is expected that CCT or CTCA be used in necessary decision-making and not merely to add a new layer of testing. The services could be evaluated either prepayment (request for medical records prior to payment) or post payment (request for records in the future after adjudication). Records must support the medical necessity of the service.

Since these codes describe emerging technologies and FCSO currently does not have an LCD, it is recommended that patients receive an advance beneficiary notice (ABN) of the possibility of noncoverage and the **modifier GA** be appended to the codes on a claim. The beneficiary may be liable in this situation.

Cardiac Computed Tomography and Computed Tomography Coronary Angiography, continued

0144T, quantitative calcium score is noncovered as noted and will result in a denial. If other CAT III codes used for CCT or CCTA are clearly performed for screening (i.e., in the absence of signs, symptoms or disease), the **modifier GY** may be applicable. It is the intention of the Centers for Medicare & Medicaid Services (CMS) to allow providers to use the **modifier GY** to bill for items or services that are statutorily non-covered or not a Medicare benefit. The **modifier GY** triggers a denial.

The **modifier GZ** (no ABN given) may be applicable if the provider recognizes that medical necessity may not be met but does not want to hold the beneficiary liable for a not medically necessary service.

For further details about CMS' Beneficiary Notices Initiative (BNI), please point your browser to this link: *http://www.hhs.gov/BNI/*.

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Coverage of less than 500 cc of D5W

It has come to the attention of First Coast Service Options, Inc. (FCSO) that providers are billing less than 500cc of D5W using unlisted procedure code J3490. This is considered incorrect billing. If less than 500 cc of D5W is provided to a patient, it is always bundled in the other services billed on the same day by the same physician and is not billed separately.

Intravitreal Bevacizumab (Avastin®) for Neovascular Age-Related Macular Degeneration

Bevacizumab, FDA-approved for intravenous use in combination with intravenous 5-fluorouracil-based chemotherapy, is indicated for first-line treatment of patients with metastatic carcinoma of the colon or rectum. The United States Pharmacopeia (USP) supports one unlabeled indication: advanced/metastatic non-squamous non-small cell lung cancer.

Early observations indicate that bevacizumab may be useful in the treatment of age-related macular degeneration (AMD). Ophthalmologists have been using intravitreal bevacizumab increasingly in the treatment of wet AMD. Even though the intravitreal administration looks promising and may be cost effective, there are still a number of concerns, specifically about safety. Currently, publications in peer-reviewed literature are not sufficient to support a positive coverage statement by means of a local coverage determination (LCD).

Until appropriately designed and powered studies are published and evaluated, bevacizumab for the treatment of age-related macular degeneration (AMD) will be considered on an individual case-by-case basis.

HCPCS code J9035 (Injection, bevacizumab, 10 mg) does not apply to the intravitreal administration, as a pharmacist has processed the agent. Providers billing for intravitreal bevacizumab should use CPT code *67028* for the intravitreal injection and HCPCS code J3490 (unclassified drugs) for the bevacizumab. Please enter "Intravitreal bevacizumab" in Item 19 of CMS 1500 Form or its electronic equivalent. The applicable ICD-9 code is 362.52 (exudative senile macular degeneration of retina). Documentation in the medical record must support the following:

- The diagnosis of neovascular (wet) macular degeneration has been firmly established (fluorescein angiogram).
- The patient does not have any contraindications to bevacizumab.
- The patient has been thoroughly educated about the benefits and risks of this therapy and that it is being used "off-label."
- Actual dose administered in milligrams.

When billing Medicare, the intravitreal injection and the drug injected should be billed on the same claim. Remember to use the appropriate modifiers when performing the service on both eyes.

Providers should not submit this information with the claim. First Coast Service Options, Inc. (FCSO) may request it separately with an additional documentation request (ADR) letter.

Any time there is a question whether Medicare's medical reasonableness and necessity criteria would be met; we recommend the use of an advance beneficiary notice (ABN) and appending modifier GA to the billed HCPCS codes. If and when a denial should be received, providers may collect from the beneficiary based on the fee schedule. For further details about CMS' Beneficiary Notices Initiative (BNI), please point your browser to this link: *http://www.cms.hhs.gov/BNI/*.

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Modifier 50 – Bilateral Procedures

First Coast Service Options, Inc. (FCSO) Provider Contact Center has been receiving numerous inquiries regarding the usage of modifier 50. The purpose of this article is to provide clarification on how modifier 50 should be billed.

Bilateral surgery is defined as a procedure performed on both sides of the body at the same operative session or on the same day. This definition does not include procedures that are bilateral in nature or include the terms "bilateral" or "unilateral/bilateral" in their descriptors.

When submitting claims for bilateral surgery, use modifier 50 with the procedure code. Claims for bilateral surgical procedures should be billed on a single claim detail line with the appropriate procedure code and modifier 50.

When billing for claims that are bilateral in nature, whether the services are performed unilaterally or bilaterally, providers should bill the surgical procedure code as a single claim detail line item without the modifier 50.

To determine if a procedure can be billed with the modifier 50 as a bilateral procedure, providers may access the on-line Medicare Physician Fee Schedule Database (MPFSDB) at *http://www.cms.hhs.gov/apps/pfslookup/*.

Vagal Nerve Stimulation for Intractable Depression

Effective July 15, 2005, the Food and Drug Administration (FDA) has given post-marketing approval for the use of vagal nerve stimulation (VNS) for intractable or refractory depression in patients 18 years of age or older who have not had an adequate response to four or more "adequate" antidepressant treatments.

There are several CMS national coverage determinations (NCDs) about nerve stimulation procedures; one is related to vagal nerve stimulation for seizure disorders (160.18 – Vagus Nerve Stimulation for Treatment of Seizures, *http://www.cms.hhs.gov/manuals/downloads/ncd103c1_Part2.pdf*); another is related to implantation of neurostimulators for pain control. At this time, there are no NCDs referencing the use of vagal nerve stimulation for the treatment of depression or other psychiatric disorders.

Currently, publications in peer-reviewed literature, position statements by technology assessment organizations, and the communication released by the manufacturer are not sufficient to issue a positive coverage statement by way of a local coverage determination (LCD) based on Medicare's medical reasonableness and necessity criteria. There have been no closely controlled clinical trials conducted to date or studies focusing on comparison with other treatments generally available.

Until appropriately designed and powered studies are published and evaluated, claims for vagal nerve stimulation for depression will be evaluated individually on a case-by-case basis. Any time there is a question whether Medicare's medical reasonableness and necessity criteria would be met, we recommend the use of an advance beneficiary notice (ABN) and appending modifier GA to the billed CPT/HCPCS codes. For further details about CMS' Beneficiary Notice Initiative (BNI), please point your browser to this link: *http://www.cms.hhs.gov/BNI/*.

Please note that services that lead up to or are associated with non-covered services are not covered as well. The beneficiary should be thoroughly educated about the benefits and risks of this modality.

Billing and Coding

Providers billing for this procedure should use the following CPT codes, as applicable:

61885 Insertion or replacement of cranial neurostimulator pulse generator or receiver, direct or inductive coupling; with connection to a single electrode array
61888 Revision or removal of cranial neurostimulator pulse generator or receiver
64573 Incision for implantation of neurostimulator electrodes; cranial nerve
64585 Revision or removal of peripheral neurostimulator electrodes
95970 Electronic analysis of implanted neurostimulator pulse generator system (e.g., rate, pulse amplitude and duration, configuration of wave form, battery status, electrode selectability, output modulation, cycling, impedance and patient compliance measurements); simple or complex brain, spinal cord, or peripheral (i.e., cranial nerve, peripheral nerve, autonomic nerve, neuromuscular) neurostimulator pulse generator/transmitter, without reprogramming
95974 complex cranial nerve neurostimulator pulse generator/transmitter, with intraoperative or subsequent programming, with or without nerve interface testing, first hour
95975 complex cranial nerve neurostimulator pulse generator/transmitter, with intraoperative or subsequent programming, each additional 30 minutes after first hour (List separately in addition to code for primary procedure)

As there is no specific code for "intractable" or "refractory" depression, the following ICD-9-CM code should be used:

311 Depressive disorder, not elsewhere specified

Providers should not submit any medical record documentation with the claim. First Coast Service Options will request this by means of an additional documentation request (ADR) letter. The required information will include details about the pharmacotherapy and non-pharmacologic interventions (psychotherapy, ECT, etc.) over the past 18 months, documentation of a second opinion of a psychiatrist who is not involved in the care of the beneficiary, the patient's compliance, response to treatment, and other factors, as necessary.

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Vertebral Fracture Assessment - CPT Code 76077

Background

First Coast Service Options, Inc. (FCSO) currently has a local coverage determination (LCD) for Bone Mineral Density Studies. This LCD is based on 42 CFR, Section 410.31 and the CMS Manual System. Therefore, vertebral fracture assessment (VFA) (CPT code *76077*) is outside the scope of this LCD, and this LCD does not apply to it. It is the intent of this article to inform providers about FCSO's approach to this service.

Description of the Service

Lateral spine dual energy x-ray absorptiometry (DXA) (CPT code *76077)*, or vertebral fracture assessment, is a relatively recently developed technique for imaging vertebral fractures that are not clinically evident. It assists in the diagnosis of prevalent vertebral fractures using less radiation than the anterior-posterior technique. If it is accurate in identifying vertebral fractures, when combined with bone mineral density measurement, it potentially could offer a method for more accurately determining risk of future fracture. Such risk assessment may help determine whether a patient is an appropriate candidate for pharmacologic treatment.

Regulatory Information

Medicare coverage of bone density measurements is defined in 42 CFR, Section 410.31 as reflected in First Coast Service Option's LCDs on this subject matter . There are five qualifying criteria:

- A patient with vertebral abnormalities as demonstrated by an x-ray to be indicative of osteoporosis, osteopenia (low bone mass), or vertebral fracture.
- A patient being monitored to assess the response to or efficacy of an FDA-approved osteoporosis drug therapy.
- A patient with known primary hyperparathyroidism.
- A patient receiving (or expecting to receive) glucocorticoid (steroid) therapy greater than 3 months, on the equivalent dose of 30 mg cortisone or 7.5 mg prednisone or greater per day.
- A woman who has been determined by the physician or a qualified non-physician practitioner treating her to be estrogen-deficient and at clinical risk for osteoporosis, based on her medical history and other findings.

A local contractor does not have discretion of decision or authority to expand or contract this list.

According to 42 CFR, Section 410.31, "Bone mass measurement…is performed for the purpose of identifying bone mass, detecting bone loss, or determining bone quality" and does not include a provision for diagnosing a fracture. Therefore, vertebral fracture assessment is outside the scope of Medicare's bone mass measurement benefit, as defined by the law. It is a separate modality.

Contractor's (FCSO) Observations

It is the standard of practice to identify and evaluate vertebral fractures with traditional radiological techniques. However, screening for detection of vertebral fractures is generally not performed. As a result, diagnosis occurs either incidentally or as a result of symptoms. Traditional radiological evaluations for signs and symptoms have not been considered as a screening test. Importantly, screening for vertebral fractures is not a Medicare covered benefit. Therefore, VFA performed for screening for vertebral fractures is never covered.

Current literature has not demonstrated that treatment decisions based on VFA, along with bone mineral density measurements, have resulted in better patient outcomes than treatment based solely on bone mineral density and clinical risk factors. There is a lack of clinical trial evidence showing that patients with vertebral fractures on DXA but with bone mineral density levels above treatment thresholds benefit from pharmacologic treatment. There have not been an adequate number of closely controlled clinical trials conducted to date or studies focusing on comparison with other modalities generally available, and currently publications in peer-reviewed literature, as well as position statements by technology assessment organizations are not sufficient to issue a positive coverage statement by way of a local coverage determination (LCD).

Because in situations when there is no National Coverage Determination (NCD) or LCD, services are evaluated individually based on Medicare's general medical reasonableness and necessity criteria, claims for VFA will be given individual consideration on a case-by-case basis until appropriately designed and powered studies are published and evaluated.

Providers should not interpret the process of individual consideration as synonymous with coverage and payment by Medicare. This means only that the claims will be reviewed against the background of the presently available evidence and specific patient circumstances.

Any time there is a question whether Medicare's medical reasonableness and necessity criteria would be met; we recommend the use of an advance beneficiary notice (ABN) and appending modifier GA to the CPT code. For further details about CMS' Beneficiary Notices Initiative (BNI), please point your browser to this link: *http://www.cms.hhs.gov/BNI/*. Please note that services that lead up to or are associated with non-covered services are not covered as well.

Billing and Coding

The applicable CPT code is *76077* - Dual energy x-ray absorptiometry (DXA), bone density study, one or more sites; vertebral fracture assessment

Documentation

Providers should not submit any medical record documentation with the claim. FCSO will request this by means of an additional documentation request (ADR) letter. The required information will include details for the current episode of care about symptoms, signs, and findings suggestive of the presence of a vertebral fracture, other diagnostic modalities utilized, and the rationale for choosing VFA. Like any diagnostic test, the VFA must be specifically ordered by the treating physician, for which there must be documentation in the medical record.

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CONNECTICUT MEDICAL REVIEW

This section of the *Medicare B Update!* features summaries of new and revised local coverage determinations developed as a result of either local medical review or comprehensive data analysis initiatives. These initiatives are designed to ensure the appropriateness of medical care and that the carrier's medical policies and review guidelines are consistent with accepted standards of medical practice.

In accordance with publication requirements specified by the Centers for Medicare & Medicaid Services (CMS), carriers no longer include full-text local coverage determinations (LCDs) to providers in the *Update!* Summaries of revised and new LCDs are provided instead. Providers may obtain full-text LCDs on our provider education website, *http://www.connecticutmedicare.com*. Final LCDs, draft LCDs available for comment, LCD statuses, and LCD comment/response summaries may be printed from the Part B Medical Policy section.

Effective and Notice Dates

Effective dates are provided in each policy, and are based on the date of service (unless otherwise noted in the policy). Medicare contractors are required to offer a 45-day notice period for LCDs; the date the LCD is posted to the website is considered the notice date.

Electronic Notification

To receive quick, automatic notification when new LCDs are posted to the website, subscribe to our *FCSO eNews* mailing list. It's very easy to do; go to

http://www.connecticutmedicare.com , click on the "eNews" link on the navigational menu and follow the prompts.

More Information

For more information, or, if you do not have Internet access, to obtain a hardcopy of a specific LCD, contact Medical Policy at:

Medical Policy and Procedures Department
PO Box 2078
Jacksonville, FL 32231-0048

Phone: 1-866-419-9455

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Advance Notice Statement

Advance beneficiary notice (ABN) is required in the event the service may be denied or reduced for reasons of medical necessity. See page 5 for details concerning ABNs.

CORRECTIONS

APBI: Accelerated Partial Breast Irradiation – Correction to Article

An article was published in the 1st Quarter 2005 *Medicare B Update!* (page 87) that addressed coverage guidelines for APBI. Since that time, it has been determined that the indications in the article did not match the local coverage determination (LCD) indications. A correction has been made to the indication that the size of the lesion should be "less than or equal to 3 cm.". The original article stated the lesion should be "greater than or equal to 3 cm." All other information remains the same.

Survival after breast-conservation therapy (BCT) is equivalent to survival after mastectomy for patients diagnosed with tumors categorized as stage I or II. The standard of care for local management is breast-conserving surgery to excise the tumor with adequate margins (lumpectomy), followed by whole-breast external-beam radiation therapy (WB-EBRT).

Accelerated Partial Breast Irradiation (APBI) differs from WB-EBRT in two ways. First, the radiation targets only a segment surrounding the tumor rather than the entire breast. Second, since the duration of treatment is 4 to 5 days rather than 5 to 6 weeks, radiation is delivered in fewer fractions at larger doses per fraction. APBI comprises several techniques, including interstitial brachytherapy via catheters, the MammoSite radiation treatment system, accelerated external beam radiotherapy, and intra-operative radiotherapy delivery.

When compared with whole breast irradiation, APBI offers the potential advantages of convenience and decreases radiation dose to healthy breast tissue. However, published studies are limited in patient size and follow-up period. Given access to care issues, an LCD has been developed to define the indications and limitations of coverage, establish a procedure to diagnosis relationship, and clarify the appropriate use of APBI after breast-conserving surgery for early stage breast cancer. In addition, a coding guideline has also been developed to assist in billing this type of service.

APBI after breast-conserving surgery is considered medically necessary for patients with early stage breast cancer when all of the following criteria are met:

Age: ≥50 years old
Diagnosis: Invasive ductal carcinoma or ductal carcinoma in situ
Size: Less than or equal to 3 cm.
Margin status: Negative – at least 2mm in all directions
Nodal status: Negative axillary lymph node dissection or sentinel lymph node evaluation

This LCD is effective for services rendered on or after January 1, 2005. The full-text of this LCD is available through our provider education website at *http://www.connecticutmedicare.com* on or after this effective date.

REVISIONS TO LCDS

J1950: Leuprolide Acetate – Revised Coding Guideline

The coding guideline attachment for this local coverage determination (LCD) was effective on April 11, 2005. Since that time this coding guideline has been revised.

First Coast Service Options, Inc. (FCSO) implements the least costly alternative (LCA) policy for Leuprolide Acetate. Medical literature indicates there is no demonstrable difference in clinical efficacy between J9217 leuprolide acetate (for depot suspension) and J9202 goserelin acetate implant (Zoladex) in the treatment of malignant neoplasm of the prostate (ICD-9-CM code 185) and malignant neoplasm of female breast (ICD-9-CM codes 174.0-174.9). If there are medical indications that require the use of J9217 instead of J9202, Medicare will consider payment at the higher rate if documentation to support the medical necessity of the use of the more costly agent accompany the claim.

The coding guideline attachment of this LCD has been revised to include instructions for those providers who submit electronic claims and want to provide documentation to support reimbursment at the higher rate (J9217). These instructions state that those providers who bill electronically, and have documentation that supports reimbursement of the more costly agent, can populate field 19 or the electronic equivelent with the following statement: Supporting documentation available for J9217**.** By doing this, providers will receive a development letter with instructions to submit the claim for review. Providers are not mandated or required to populate block 19 or its electronic equivalent for claim development. FCSO recommends that providers who wish to have claims reviewed for reimbursment for the use of the more costly agent, implement these instructions for those claims.

These revisions will be effective for claims processed on or after January 24, 2006. The full-text of this LCD is available through our provider education website at *http://www.connecticutmedicare.com* on or after this effective date.

Revisions to LCDs, continued

J2430: Pamidronate (Aredia®, APD) – LCD Revision

This local coverage determination (LCD) for Pamidronate was last updated on October 11, 2005. Since that time, this LCD has been revised to update the verbiage and dosages under the "Indications and Limitations of Coverage and/or Medical Necessity" section to correspond with the FDA indications and recommended dosages.

Under the "ICD-9 Codes that Support Medical Necessity" section, the dual diagnosis requirement for osteolytic lesions of multiple myeloma (code range 203.00 – 203.01) was removed because the involvement of bone and/or bone marrow may be part of this disease process. In addition, the "Sources of Information and Basis for Decision" section was updated.

This revision is effective for services rendered on or after April 10, 2006. The full-text of this LCD is available through our provider education website at *http://www.connecticutmedicare.com* on or after this effective date.

J2505: Pegfilgrastim (Neulasta™) – LCD Revision

This local coverage determination (LCD) for Pegfilgrastim was last updated on October 1, 2005. Based on current literature, this LCD has since been revised to include an additional indication and ICD-9-CM code regarding prophylactic use of Neulasta.

The following statement was added under the "Indications and Limitations of Coverage and/or Medical Necessity" section:

- Prophylactic use of Neulasta in patients undergoing chemotherapy reduces the risk of febrile neutropenia and infections. Prophylactic therapy can be considered for patients receiving myelosuppressive chemotherapy if the risk of febrile neutropenia is 20% or greater.

Under List II of the "ICD-9 Codes that Support Medical Necessity" section, the following diagnosis code was added:

- V07.8 – Other specified prophylactic measure

Coverage of Pegfilgrastim requires the billing of dual diagnoses. Under the "ICD-9 Codes that Support Medical Necessity" section, the appropriate primary diagnosis code under List I, which represents a non-myeloid malignancy, and the appropriate secondary diagnosis code under List II, which represents an encounter for myelosuppressive chemotherapy, must be billed.

In addition to the above, the "Sources of Information and Basis for Decision" section was updated.

This revision is effective for services rendered on or after March 13, 2006. The full-text of this LCD is available through our provider education website at *http://www.connecticutmedicare.com* on or after this effective date.

J9000: Antineoplastic Drugs – LCD Revision

This local coverage determination (LCD) for Antineoplastic Drugs was last updated on October 1, 2005. Since that time, based on FDA approved indications and/or off-label indications published in the USP DI, the following revisions have been made to the HCPCS codes listed below under the "Indications and Limitations of Coverage and/or Medical Necessity" section:

- J9000 – Doxorubicin HCl (Ewing's sarcoma was moved from the off-labeled section to FDA approved indications)
- J9015 – Aldesleukin (under off-labeled indications, "acute" was added to chronic myelogenous leukemia)
- J9170 – Docetaxel (FDA approved and off-labeled indications were corrected)
- J9181 & J9182 – Etoposide (Ovarian germ cell tumor was indicated for ovarian carcinoma and Myelodysplastic syndromes (MDS) was added to off-labeled indications)
- J9200 – Floxuridine (Carcinoma of the ovary and kidney not responsive to other antimotabolites was added to the off-labeled indications)
- J9201 – Gemcitabine (FDA indication of Gemzar in combination with Paclitaxel for first line treatment of patients with metastatic breast cancer after failure of prior anthracycline-containing adjuvant chemotherapy, unless contraindicated was added. Off-labeled indications of epithelial for ovarian carcinoma was indicated, and ovarian germ cell tumor was added)
- J9263 – Oxaliplatin (FDA approved indication stating "Oxaliplatin is indicated in combination with 5-FU/LV or capecitabine for first line treatment of nonresectable advanced or metastatic colon or rectal carcinoma" was added)
- J9265 – Paclitaxel (FDA approved indication stating "Adjuvant treatment of node-positive breast cancer when administered sequentially to standard Doxorubicin-containing combination chemotherapy" was added. In addition, under off-labeled indications, "First line therapy for treatment of metastatic breast cancer" was added)
- J9300 – Gemtuzumab (under FDA approved indications, "other" was added to cytotoxic chemotherapy for treatment of patients with CD33 positive acute myeloid leukemia in first relapse who are 60 years of age or older and who are not considered candidates for cytotoxic chemotherapy)

In addition to the above, under the "ICD-9 Codes that Support Medical Necessity" section, the following HCPCS codes have additional diagnoses added:

- J9015 – Aldesleukin (added diagnosis code range 205.00 – 205.01 – acute myeloid leukemia)
- J9160 – Denileukin (added diagnosis code range 202.80 – 202.88 – Other lymphomas)
- J9181 & J9182 – Etoposide (added diagnosis code 238.7 – Other lymphatic and hematopoietic tissue)

The "Sources of Information and Basis for Decision" sections as well as the "Coding Guidelines" section were also updated.

This revision is effective for services rendered on or after March 1, 2006. The full-text of this LCD is available through our provider education website at *http://www.connecticutmedicare.com* on or after this effective date.

Revisions to LCDs, continued

J9212: Interferon – LCD Revision

This local coverage determination (LCD) for Interferon was last updated on January 18, 2005. Since that time, this LCD has been revised to include ICD-9-CM code 184.4 (malignant neoplasm of vulva, unspecified) for HCPCS codes J9213 and J9214. This code will be used for malignant melanoma of the vulva for this LCD.

In addition, the "Sources of Information and Basis for Decision" section was updated.

This revision is effective for services rendered on or after March 27, 2006. The full-text of this LCD is available through our provider education website at *http://www.connecticutmedicare.com* on or after this effective date.

17304: Mohs Micrographic Surgery (MMS) – LCD Revision

The local coverage determination (LCD) for Mohs Micrographic Surgery (MMS) (*17304*) was effective on January 1, 2006. Since that time, it has been determined that additional ICD-9-CM codes 173.5, 173.6, 173.7, and 232.0-232.8 would give providers more specific diagnosis codes to bill for the MMS procedures; therefore, these codes have been added to the LCD.

This revision is effective for services rendered on or after April 25, 2006. The full-text of this LCD is available through our provider education website at *http://www.connecticutmedicare.com* on or after this effective date.

62263: Epidural – LCD Revision

The local coverage determination (LCD) was last updated on October 1, 2004. Since that time, the LCD has been revised to include additional ICD-9-CM codes.

ICD-9-CM codes 781.0 (abnormal involuntary movements) and 728.85 (spasm of muscle) were added to the "ICD-9 that support Medical Necessity" section of the LCD. These diagnosis codes should only be used with procedure codes *62310, 62311, 62318* and *62319*.

This revision was effective for services rendered on or after February 13, 2006. The full-text of this LCD is available through our provider education website at *http://www.connecticutmedicare.com* on or after this effective date.

97001: Physical Medicine and Rehabilitation – LCD Revision

The local coverage determination (LCD) for physical medicine and rehabilitation – 97001 was previously revised on January 1, 2006. Since that time, the following changes have been made to the LCD:

Per CMS Transmittal 805, Change Request 4226, "Annual Update to the Therapy Code List," the documentation requirements were updated for unlisted procedures and the coding guideline section was updated to clarify codes that are always considered therapy services. These revisions are effective for **services rendered on or after January 1, 2006**.

Per Change Request 4364, "Therapy Caps Exception Process," the following changes have been made to the LCD: Added national language to the Indications and Limitations section of the LCD to clarify the therapy cap exception process. The documentation requirements, treatment encounter notes, and progress report/notes sections of the LCD have been updated to include instruction for the therapy cap exception process. The coding guidelines section has been updated to clarify the use of the KX, GO, GN, and GP modifiers, as well as, clarification of the use of the Notice of Exclusion from Medicare Benefits (NEMB) and advance beneficiary notice (ABN) forms. These revisions are effective for **services rendered on or after January 1, 2006.**

Per BESS data, procedure code *97001* was identified as being billed inappropriately. Therefore, a recommendation was made by our Statistical Medical Data Department to clarify the use of the evaluation (*97001*) and re-evaluation (*97002*) codes. A revision was done to the "Specific Procedure and Modality Guidelines for Physical and/or Occupational Therapy" section of the LCD to clarify the difference in an evaluation versus a re-evaluation. This revision is effective for **claims processed on or after April 11, 2006**.

The full-text of this LCD is available through our provider education website at *http://www.connecticutmedicare.com* on or after this effective date.

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ADDITIONAL INFORMATION ON LCDS

Hemophilia Clotting Factors—Billing and Coding

An article addressing the inconsistent billing and handling of hemophilia clotting factors was published in the First Quarter 2006 *Medicare Part B Update!* The article contained information that would ensure that providers would receive correct payment.

Since that time, HCPCS changes have occurred that require additional instructions for providers to ensure that they continue to receive correct payment for services rendered.

The applicable HCPCS codes are:

J7188 Injection, Von Willebrand factor complex, human, IU **(effective 01/01/2006)**
J7189 Factor VIIa (antihemophilic Factor, recombinant), per 1 mcg (**effective 01/01/2006)**
J7190 Factor VIII (antihemophilic factor, human) per IU
J7191 Factor VIII (antihemophilic factor [porcine]), per IU
J7192 Factor VIII (antihemophilic factor, recombinant) per IU
J7193 Factor IX (antihemophilic factor, purified, non-recombinant) per IU
J7194 Factor IX complex, per IU
J7195 Factor IX (antihemophilic factor, recombinant) per IU
J7198 Anti-inhibitor, per IU
Q0187 Factor VIIa (coagulation factor, recombinant) per 1.2 mg (**for services rendered prior to 01/01/2006)**
Q2022 Von Willebrand factor complex, human, per IU (**for services rendered prior to 01/01/2006**)

To ensure that providers continue to receive correct payment for these services, the following guidelines must be followed:

The claims for HCPCS codes J7188 (for services rendered **on or after** 01/01/2006), J7190-J7198, and Q2022 (for services rendered **prior to** 01/01/2006) must include the following information for EMC or paper claims:

- **EMC**: Number of international units provided/supplied in the electronic equivalent field of Item 19 of CMS 1500 Form or the comment screen. In the electronic equivalent of the Days/Unit field (Item 24G), the number of units must be one (1).
- **PAPER CLAIMS**: Number of international units provided/supplied in Item 19 of CMS 1500 Form. In the Days/Unit field (Item 24G), the number of units must be one (1).

It is very important that special notice be given to HCPCS codes Q0187 and J7189. Even though HCPCS code J7189 replaces Q0187 for services rendered on or after January 1, 2006, it must be noted that the unit of measurement for the two codes is different. Therefore, the billing of each of these codes is different

Q0187 dosage is 1.2 milligrams (mg)
J7189 dosage is 1 microgram (mcg)

The paper or EMC claims for HCPCS code Q0187 must include the following information:

- The number of supplied units should be placed in the Days/Unit field (Item 24G) or its electronic equivalent. For example, if 4.8 mg was supplied, the number of units billed must be "4", because one unit billed corresponds to 1.2 mg.
- No entry is required in Item 19 of CMS 1500 Form or its electronic equivalent when billing for HCPCS code Q0187.

The EMC or paper claims for HCPCS code J7189 must include the following information:

- The number of units billed in the Days/Unit field (Item 24G) or its electronic equivalent should be a "1". The field would not be adequate for placing the actual number of micrograms administered. Therefore, an entry is required in Item 19 of CMS 1500 Form or its electronic equivalent when billing for HCPCS code J7189. The entry should accurately reflect the total amount provided/supplied in micrograms.

When billing for hemophilia clotting factors, providers should not be submitting additional documentation with the claim. If necessary, First Coast Service Options, Inc. (FCSO) will request this information by means of an additional documentation request (ADR). The response to such a request must include the following information to support the medical necessity and reasonableness of the services:

- A letter/attestation of medical necessity from the treating physician. This must include the statement that he/she is the treating provider, the patient's diagnosis, and the patient's usual or anticipated dose requirement over time. If a patient requires unusually high doses of a particular clotting factor, the reason for this must be documented in this letter (such as a high antibody titer, extraordinary frequent bleeding episodes, etc.); and
- From the treating physician, the dosage prescribed for the claim in question. This information must be indicated in the above letter, in a separate statement, or in a current prescription; and
- Supplier invoice.

Local Anesthetic Agents Used for Anesthesia or Therapeutic Injection

First Coast Service Options, Inc. (FCSO) has observed irregular billing related to local anesthetic agents. Local anesthetic agents can be used for anesthesia or therapeutic injections. Examples of local anesthetic agents, include but are not limited to: Lidocaine, Xylocaine, Articaine, Bupivicaine, Chloroprocaine, Levobupivicaine, Mepivacaine, Procaine, Marcaine, and Tetracaine.

For this article all brand/generic names of "caine drugs" are considered local anesthetic agents. In most instances Medicare does not allow separate reimbursement for the "caine drugs"

Providers usually bill these agents with an unlisted procedure code J3490. Remember that J2001 is used only for the intravenous administration of Xylocaine/ Lidocaine.

The cost of local anesthetic agents is included in the practice expense of procedures whether used as local anesthetic or part of a therapeutic injection and are not separately payable.

Wireless Capsule Endoscopy of the Esophagus

The wireless capsule of the esophagus is a wireless diagnostic video capsule specifically designed for the visualization of the esophagus. The wireless capsule endoscopy of the esophagus is based on the same clinically proven technology as the wireless capsule endoscopy of the small bowel.

Wireless capsule endoscopy of the *small bowel* received approval from the FDA on August 1, 2001, through a 510(k) approval process. The FDA clearance provided for the capsule's use "along with" -not as a replacement for other endoscopic and radiologic evaluations of the small bowel. In July of 2003 a supplemental 510 (k) pre-market notification was cleared and the labeled indications were modified by removing the "adjunctive use" qualification. The diagnostic system associated with wireless capsule endoscopy was intended for visualization of the small bowel mucosa. However, in November 2004 the FDA approved the diagnostic system for use with wireless capsule endoscopy for visualization of the *esophageal* mucosa.

First Coast Service Options, Inc. (FCSO) currently has a local coverage determination (LCD) for wireless capsule endoscopy. This LCD provides coverage guidelines for the use of *wireless capsule endoscopy of the small bowel* only. The full text of this LCD may be viewed at *http://www.connecticutmedicare.com*

To date, there have not been an adequate number of closely controlled clinical trials conducted or studies focusing on a comparison between wireless capsule endoscopy of the esophagus and other diagnostic modalities such as conventional endoscopy. Current publications in peer-reviewed literature, position statements by technology assessment organizations, and the communication released by the manufacturer are not sufficient to issue a positive coverage statement by way of a LCD.

Currently, there is no National Coverage Determination (NCD) for *wireless capsule endoscopy of the esophagus*, and FCSO has not published a LCD. When there is no NCD or LCD, services are evaluated individually based on Medicare's general medical reasonableness and necessity criteria. Claims for wireless capsule endoscopy of the esophagus will be given individual consideration on a case-by-case basis until appropriately designed and powered studies are published and evaluated. Providers should not interpret the process of individual consideration as synonymous with coverage and payment by Medicare. This means claims will be reviewed against the background of the presently available evidence and specific patient circumstances.

Anytime there is a question whether Medicare's medical reasonableness and necessity criteria would be met, we recommend the use of an advance beneficiary notice (ABN) and appending modifier GA to the billed CPT code. For further details about CMS' Beneficiary Notices Initiative (BNI), please point your browser to this link: *http://www.cms.hhs.gov/BNI/*. Please note that services that lead up to, or are associated with, non-covered services are not covered as well.

Effective for claims processed on or after April 20, 2006 for services rendered on or after March 23, 2006 providers should use *CPT* code *91110* with modifier 52 when submitting a claim for *wireless capsule endoscopy of the esophagus.*

Providers should not submit any medical record documentation with the claim. FCSO will request this by means of an additional documentation request (ADR) letter. The required information will be included in the ADR letter.

76514: Ocular Corneal Pachymetry—Coding Guideline Development

This local coverage determination (LCD) was last revised October 24, 2005. Since that time coding guidelines defining acceptable places of service (POS) for performing *CPT* code *76514* (Ophthalmic ultrasound, diagnostic; corneal pachymetry, unilateral or bilateral [determination of corneal thickness]) have been developed.
Ocular corneal pachymetry may be performed in the following POS:

21: inpatient hospital	22: outpatient hospital
11: office	32: nursing facility
31: skilled nursing facility	81: independent laboratory
24: ambulatory surgical center	23: emergency room - hospital

This coding guidleine development is effective for claims processed on or after April 11, 2006. The full-text of this LCD is available through our provider education website at *http://www.connecticutmedicare.com* on or after this effective date.

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CONNECTICUT MEDICARE PART B MAIL DIRECTORY

Connecticut Medicare Part B welcomes any questions that you may have regarding the Medicare Part B program. Always be sure to clearly explain your question or concern. This will help our staff to know exactly what issues to address when developing a response to your inquiry.

Please submit your questions to the appropriate department. This will ensure that your concerns are handled in a proper and timely manner. This can be achieved by including an Attention Line below the address on the envelope. Listed below is a directory of departments that includes the issues that you would address to their attention.

With the exception of Redeterminations and Medicare EDI, please submit all correspondence with the appropriate attention line to:

Attention: (insert dept name)
Medicare Part B CT
P.O. Box 45010
Jacksonville, FL 32232-5010

Attention: Correspondence

The Correspondence attention line is used for inquiries pertaining to general issues regarding Medicare Part B. Some examples of these issues are deductibles, assignment, and beneficiary address changes. Do not use words such as *REVIEW* or *RECHECK* when sending general correspondence.

Attention: Financial Services

Use this attention line to return duplicate payments or overpayment refunds.

Attention: Fraud and Abuse

If you encounter what you believe is suspected, potential, or possible fraud or abuse of the Medicare program, we encourage you to contact this department.

Attention: Freedom of Information (FOIA)

This department handles requests for information available under the Freedom of Information Act.

Attention: Medical Review

Questions regarding LMRPs/LCDs and correct documentation for evaluation and management services are handled by this department. Documentation for off-label chemotherapy use should also be submitted to the Medical Review Department.

Attention: MSP

Write to the Medicare Secondary Payer (MSP) department when submitting an Explanation of Benefits from a primary insurance, Exhaust letters from Auto Liability claims, and MSP calculation review requests.

Attention: Pricing/ Provider Maintenance

Address your envelope to this department to apply for a new provider number, change a business or billing address of a provider, or to make any changes in the status of a provider. This department also handles fee schedule requests and inquiries, participation requests, and UPIN requests.

Attention: Resolutions

Use the Resolutions attention line when inquiring or submitting information regarding dates of death, incorrect Medicare (HIC) numbers, incorrect beneficiary information, etc.

MAILING ADDRESS EXCEPTIONS

We have established special P.O. boxes to use when mailing your redeterminations and hearings requests, paper claims, or to contact Medicare EDI:

Redeterminations/Appeals

Please mail only your requests for redeterminations to this P.O. Box. *DO NOT* send new claims, general correspondence, or other documents to this location; doing so will cause a delay in the processing of that item.

If you believe the payment or determination is incorrect and want a claim to be reconsidered, then send it to the attention of the review department. Requests for redeterminations must be made within 120 days of the date of the Medicare Summary Notice. These requests should not include redetermination requests on Medicare Secondary Pay calculations. Claims that are denied for return/reject need to be resubmitted and should **not** be sent as a redetermination. These resubmitted claims should be sent in as new claims.

Hearings

If you believe that your redetermination was incorrect and want it reviewed by a Hearing Officer, send your inquiry to the attention of the Hearing Department. A request for a hearing must be made within six months of the date of the Review Department determination and at least $100.00 must remain in controversy from this decision.

Post Office Box for Appeals/Hearings:

Medicare Part B CT Appeals/Hearings
First Coast Service Options, Inc.
P.O. Box 45041
Jacksonville, FL 32232-5041

Electronic Media Claims/EDI

The Electronic Data Interchange department handles questions and provides information on electronic claims submission (EMC).

Post Office Box for EDI:

Medicare Part B CT Medicare EDI
P.O. Box 44071
Jacksonville, FL 32231-4071

Claims

The Heath Insurance Portability and Accountability Act (HIPAA) requires electronic submission of mpst types of Medicare claims. We realize, however, that on occasion it is necessary to submit a paper claim. When this happens, submit your claims on the approved red-and-white Form CMS-1500 to:

Medicare Part B CT CLaims
P.O. Box 44234
Jacksonville, FL 32231-4234

CONNECTICUT MEDICARE PHONE NUMBERS

Provider Services
First Coast Service Options, Inc.
Medicare Part B
1-866-419-9455 ***(toll-free)***

Beneficiary Services
1-800-MEDICARE ***(toll-free)***
1-866-359-3614 *(hearing impaired)*

Electronic Data Interchange (EDI)
Enrollment
1-203-639-3160, option 1

PC-ACE® PRO-32
1-203-639-3160, option 2

Marketing and Reject Report Issues
1-203-639-3160, option 4

Format, Testing, and Remittance Issues
1-203-639-3160, option 5

Electronic Funds Transfer Information
1-203-639-3219

Hospital Services
Empire Medicare Services
Medicare Part A
1-800-442-8430

Durable Medical Equipment
HealthNow NY
DMERC Medicare Part B
1-800-842-2052

Railroad Retirees
Palmetto GBA
Medicare Part B
1-877-288-7600

Quality of Care
Peer Review Organization
1-800-553-7590

OTHER HELPFUL NUMBERS

Social Security Administration
1-800-772-1213

American Association of Retired Persons (AARP)
1-800-523-5800

To Report Lost or Stolen Medicare Cards
1-800-772-1213

Health Insurance Counseling Program
1-800-994-9422

Area Agency on Aging
1-800-994-9422

Department of Social Services/ConnMap
1-800-842-1508

ConnPace/ Assistance with Prescription Drugs
1-800-423-5026

MEDICARE WEBSITES

PROVIDER
Connecticut
http://www.connecticutmedicare.com
Centers for Medicare & Medicaid Services
http://www.cms.hhs.gov

BENEFICIARIES
Centers for Medicare & Medicaid Services
http://www.medicare.gov

Florida Medical Review

This section of the *Medicare B Update!* features summaries of new and revised local coverage determinations developed as a result of either local medical review or comprehensive data analysis initiatives. These initiatives are designed to ensure the appropriateness of medical care and that the carrier's medical policies and review guidelines are consistent with accepted standards of medical practice.

In accordance with publication requirements specified by the Centers for Medicare & Medicaid Services (CMS), carriers no longer include full-text local coverage determinations (LCDs) to providers in the *Update!* Summaries of revised and new LCDs are provided instead. Providers may obtain full-text LCDs on our provider education website, *http://www.floridamedicare.com*. Final LCDs, draft LCDs available for comment, LCD statuses, and LCD comment/response summaries may be printed from the Part B Medical Policy section.

Effective and Notice Dates

Effective dates are provided in each policy, and are based on the date of service (unless otherwise noted in the policy). Medicare contractors are required to offer a 45-day notice period for LCDs; the date the LCD is posted to the website is considered the notice date.

Electronic Notification

To receive quick, automatic notification when new LCDs are posted to the website, subscribe to our *FCSO eNews* mailing list. It's very easy to do; go to

http://www.floridamedicare.com , click on the "eNews" link on the navigational menu and follow the prompts.

More Information

For more information, or, if you do not have Internet access, to obtain a hardcopy of a specific LCD, contact Medical Policy at:

Medical Policy
First Coast Service Options, Inc.
P.O. Box 2078
Jacksonville, FL 32231-0048

1-904-791-8465

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Advance Notice Statement

Advance beneficiary notice (ABN) is required in the event the service may be denied or reduced for reasons of medical necessity. See page 5 for details concerning ABNs.

CORRECTIONS

APBI: Accelerated Partial Breast Irradiation – Correction to Article

An article was published in the 1st Quarter 2005 *Medicare B Update!* (page 87) that addressed coverage guidelines for APBI. Since that time, it has been determined that the indications in the article did not match the local coverage determination (LCD) indications. A correction has been made to the indication that the size of the lesion should be "less than or equal to 3 cm.". The original article stated the lesion should be "greater than or equal to 3 cm." All other information remains the same.

Survival after breast-conservation therapy (BCT) is equivalent to survival after mastectomy for patients diagnosed with tumors categorized as stage I or II. The standard of care for local management is breast-conserving surgery to excise the tumor with adequate margins (lumpectomy), followed by whole-breast external-beam radiation therapy (WB-EBRT).

Accelerated Partial Breast Irradiation (APBI) differs from WB-EBRT in two ways. First, the radiation targets only a segment surrounding the tumor rather than the entire breast. Second, since the duration of treatment is 4 to 5 days rather than 5 to 6 weeks, radiation is delivered in fewer fractions at larger doses per fraction. APBI comprises several techniques, including interstitial brachytherapy via catheters, the MammoSite radiation treatment system, accelerated external beam radiotherapy, and intra-operative radiotherapy delivery.

When compared with whole breast irradiation, APBI offers the potential advantages of convenience and decreases radiation dose to healthy breast tissue. However, published studies are limited in patient size and follow-up period. Given access to care issues, an LCD has been developed to define the indications and limitations of coverage, establish a procedure to diagnosis relationship, and clarify the appropriate use of APBI after breast-conserving surgery for early stage breast cancer. In addition, a coding guideline has also been developed to assist in billing this type of service.

APBI after breast-conserving surgery is considered medically necessary for patients with early stage breast cancer when all of the following criteria are met:

Age: ≥50 years old
Diagnosis: Invasive ductal carcinoma or ductal carcinoma in situ
Size: Less than or equal to 3 cm.
Margin status: Negative – at least 2mm in all directions
Nodal status: Negative axillary lymph node dissection or sentinel lymph node evaluation

This LCD is effective for services rendered on or after January 1, 2005. The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

Stereotactic Radiosurgery and Stereotactic Radiotherapy – Correction to Article

An article was published in the 1st Quarter 2006 *Medicare B Update!* (pages 112-113) that addressed coding/billing guidelines. Since that time, new 2006 CPT/HCPCS codes have been published. This article updates those added/deleted codes. All other information remains the same.

Stereotactic radiosurgery is a form of external beam radiation that delivers a high-dose during a single session to shrink or destroy lesions while leaving tissue surrounding the lesion unaffected. Initially restricted to intracranial lesions, advances in technology have extended interventions to other parts of the body for lesions inaccessible or unsuitable for open surgery. The stereotactic techniques have incorporated single session high-dose, hyper fractionation (currently defined as 2-5 high dose sessions), and conventional fractionation collectively referred to as stereotactic radiotherapy (SRT). Stereotactic radiotherapy relies on reproducible spatial correlation of the target of interest and the radiation source; using computer generated three-dimensional simulations. This can be accomplished with several methodologies including specially designed external frames, implanted fiducial markers or imaging techniques. Currently FCSO does not have a local medical policy addressing stereotactic radiotherapy. Specifically, body radiation therapy (therapy outside the CNS) is considered an emerging technology as indicated by the assignment of a Category III Code in 2005. Review of current literature and discussion with Radiation Oncologists suggest that there is no consensus on the optimal technology (planning and Rx delivery) for given indications. Currently there are satisfactory coding and billing guidelines for hospitals to submit claims to the FI for stereotactic radiotherapy treatment planning and delivery. Free standing facilities that bill the carrier should use this article as a guide to coding and billing the carrier when applicable given there are no active HCPCS codes with pricing in the Medicare Fee Schedule for claims administration of stereotactic radiotherapy treatment planning and delivery. Claims to the carrier will continue to be developed for documentation and evaluated for coverage and payment on individual consideration. The documentation must show what was done. Also it must support that the intervention was medical necessary and reasonable for the condition as well as superior to conventional radiation therapy or IMRT given the risk and benefit to the beneficiary.

This coding article addresses:

- Physician *treatment management* services: Stereotactic radiation therapy & radiosurgery is an emerging technology and involves a process of care directed by radiation oncologist, in some cases neurosurgeons, and other allied health care professionals.

- Stereotactic radiation therapy & radiosurgery *treatment planning* and *delivery* given with either Co 60 gamma rays or with mega voltage photons from a linear accelerator for claims submitted to the carrier from a free standing facility. The goal of these treatments is great accuracy and precision in the delivery of dose to the planned target.

The conduct of a course of radiation therapy includes an episode of care with steps of consultation, clinical treatment planning, establishment of treatment parameters, and treatment delivery and management. All of the coding encompassed in an episode of care is not addressed in this article. However, it is expected that professional and technical components billed to Medicare on behalf of a beneficiary are medically necessary and reasonable with no duplication of services within the episode of care unless the medical necessity of the repeated or duplicated services is clearly documented. If multiple providers are involved in the patient's episode of care, clinical treatment planning, establishment of treatment parameters, and treatment delivery and management should be appropriately coordinated.

Coding of CPT/HCPCS Codes

SRT Treatment Management:

61793 Stereotactic radiosurgery (particle beam, gamma ray or linear accelerator), one or more sessions.

- Reported for work attributed to neurosurgeon or surgeon
- Same physician cannot report *77427-77432*

77432 Stereotactic radiation treatment management of cerebral lesion(s) (complete course of treatment consisting of one session):

- Generally reflects the work by the radiation oncologist

0083T Stereotactic body radiation therapy, treatment management, per day

- SRT per day management of non cerebral lesions
- Do not report *0083T* in conjunction with *77427-77432, 61793*

Free Standing Facilities billing technical work to the Carrier

SRT Treatment Planning:

77295-TC Therapeutic radiology simulation-aided field setting; three-dimensional, per course of treatment; ***OR*** one of the following, as appropriate:

LINAC based

77261-77370 Linear accelerator based stereotactic radiosurgery plan, including dose volume histograms for target critical structure tolerances, plan optimization performed for highly conformal distributions, plan positional accuracy and dose verification, all lesions treated, per course of treatment

Cobalt 60-based

77261-77370 Multi-source photon stereotactic radiosurgery (cobalt-60 multi-source converging beams) plan, including dose volume histograms for target and critical structure tolerances, plan optimization performed for highly conformal distributions, plan positional accuracy and dose verification, all lesions treated, per course of treatment

SRT Treatment Delivery:

0082T Stereotactic body radiation therapy, treatment delivery, one or more treatment areas, per day

Use G codes as outlined below, if appropriate, unless more than five sessions, then use *0082T* (per day) as noted.

The work should reflect the following descriptors currently used in the hospital setting:

LINAC based

- Image-guided robotic LINAC treatment

G0339 Image guided robotic linear accelerator base stereotactic radiosurgery, complete course of therapy in one session, or first session of fractionated treatment
G0340 Image guided robotic linear accelerator base stereotactic radiosurgery, delivery including collimator changes in custom plugging, fractionated treatment, all lesions, per session, second through fifth sessions, maximum five sessions per course of treatment

- Non-robotic LINAC treatment

G0173 Stereotactic radiosurgery, complete course of therapy in one session
G0251 Linear accelerator based stereotactic radiosurgery, delivery including collimator changes and custom plugging, fractionated treatment, all lesions, per session, maximum five sessions per course of treatment

Cobalt 60-based

G0243 Multi-source photon stereotactic radiosurgery, delivery including collimator changes and custom plugging, complete course of treatment, all lesions

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REVISIONS TO LCDS

J0640: Leucovorin (Wellcovorin®) – LCD Revision

This local coverage determination (LCD) for Leucovorin was last updated on September 29, 2003. Since that time, the LCD has been edited for FDA and off-label indications. The following ICD-9-CM code has been added under the "ICD-9 Codes that Support Medical Necessity" section:

- 186.9 – Malignant neoplasm of other and unspecified testis

In addition, under the "Indications and Limitations of Coverage and/or Medical Necessity" section, "Malignant neoplasm of testis" was added. References were updated under the "Sources of Information and Basis for Decision" section.

This revision is effective for services rendered on or after March 1, 2006. The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

J1745: Infliximab (Remicade®) – LCD Revision

The local coverage determination (LCD) was last updated on August 23, 2005. Since that time, the Indications and Limitations section and the ICD-9-CM section of the LCD has been revised.

For services rendered on or after February 13, 2006:

Under indications and limitations, bullet #2 was revised to include coverage for rectovaginal fistulas and to maintain fistula closure for fistulizing Crohn's disease. Bullet #3 was revised to read active arthritis in patients with psoriatic arthritis. Bullet #4 was revised to remove the requirement that the patient must have had an inadequate response to methotrexate. A fifth bullet was added that allows coverage for the following: To reduce signs and symptoms, achieve clinical remission and mucosal healing, and eliminate corticosteroid use in patients with moderately to severely active ulcerative colitis who have had an inadequate response to conventional therapy. The following ICD-9-CM codes were added to the list of "ICD-9 codes that support medical necessity" section, related to the above revisions: 556.0, 556.1, 556.2, 556.3, 556.5, 556.6, 556.8, 556.9 and 714.2.

For services rendered on or after March 21, 2006:

Bullet #5 was revised to read that patients can receive the infusion at 0, 2, and 6 weeks and every 8 weeks thereafter.

The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

J2430: Pamidronate (Aredia®, APD) – LCD Revision

This local coverage determination (LCD) for Pamidronate was last updated on October 11, 2005. Since that time, this LCD has been revised to update the verbiage and dosages under the "Indications and Limitations of Coverage and/or Medical Necessity" section to correspond with the FDA indications and recommended dosages.

Under the "ICD-9 Codes that Support Medical Necessity" section, the dual diagnosis requirement for osteolytic lesions of multiple myeloma (code range 203.00 – 203.01) was removed because the involvement of bone and/or bone marrow may be part of this disease process. In addition, the "Sources of Information and Basis for Decision" section was updated.

This revision is effective for services rendered on or after April 10, 2006. The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

J2505: Pegfilgrastim (Neulasta™) – LCD Revision

This local coverage determination (LCD) for Pegfilgrastim was last updated on October 1, 2005. Based on current literature, this LCD has since been revised to include an additional indication and ICD-9-CM code regarding prophylactic use of Neulasta.

The following statement was added under the "Indications and Limitations of Coverage and/or Medical Necessity" section:

- Prophylactic use of Neulasta in patients undergoing chemotherapy reduces the risk of febrile neutropenia and infections. Prophylactic therapy can be considered for patients receiving myelosuppressive chemotherapy if the risk of febrile neutropenia is 20% or greater.

Under List II of the "ICD-9 Codes that Support Medical Necessity" section, the following diagnosis code was added:

- V07.8 – Other specified prophylactic measure

Coverage of Pegfilgrastim requires the billing of dual diagnoses. Under the "ICD-9 Codes that Support Medical Necessity" section, the appropriate primary diagnosis code under List I, which represents a non-myeloid malignancy, and the appropriate secondary diagnosis code under List II, which represents an encounter for myelosuppressive chemotherapy, must be billed.

In addition to the above, the "Sources of Information and Basis for Decision" section was updated.

This revision is effective for services rendered on or after March 13, 2006. The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

J9000: Antineoplastic Drugs – LCD Revision

This local coverage determination (LCD) for Antineoplastic Drugs was last updated on October 1, 2005. Since that time, based on FDA approved indications and/or off-label indications published in the USP DI, the following revisions have been made to the HCPCS codes listed below under the "Indications and Limitations of Coverage and/or Medical Necessity" section:

- J9000 – Doxorubicin HCl (Ewing's sarcoma was moved from the off-labeled section to FDA approved indications)
- J9015 – Aldesleukin (under off-labeled indications, "acute" was added to chronic myelogenous leukemia)
- J9170 – Docetaxel (FDA-approved and off-labeled indications were corrected)
- J9181 & J9182 – Etoposide (Ovarian germ cell tumor was indicated for ovarian carcinoma and Myelodysplastic syndromes (MDS) was added to off-labeled indications)
- J9200 – Floxuridine (Carcinoma of the ovary and kidney not responsive to other antimotabolites was added to the off-labeled indications)
- J9201 – Gemcitabine (FDA indication of Gemzar in combination with Paclitaxel for first line treatment of patients with metastatic breast cancer after failure of prior anthracycline-containing adjuvant chemotherapy, unless contraindicated was added. Off-labeled indications of epithelial for ovarian carcinoma was indicated, and ovarian germ cell tumor was added)
- J9263 – Oxaliplatin (FDA-approved indication stating "Oxaliplatin is indicated in combination with 5-FU/LV or capecitabine for first line treatment of nonresectable advanced or metastatic colon or rectal carcinoma" was added)
- J9265 – Paclitaxel (FDA approved indication stating "Adjuvant treatment of node-positive breast cancer when administered sequentially to standard Doxorubicin-containing combination chemotherapy" was added. In addition, under off-labeled indications, "First line therapy for treatment of metastatic breast cancer" was added)
- J9300 – Gemtuzumab (under FDA approved indications, "other" was added to cytotoxic chemotherapy for treatment of patients with CD33 positive acute myeloid leukemia in first relapse who are 60 years of age or older and who are not considered candidates for cytotoxic chemotherapy)

In addition to the above, under the "ICD-9 Codes that Support Medical Necessity" section, the following HCPCS codes had additional diagnoses added:

- J9015 – Aldesleukin (added diagnosis code range 205.00 – 205.01 – acute myeloid leukemia)
- J9160 – Denileukin (added diagnosis code range 202.80 – 202.88 – Other lymphomas)
- J9181 & J9182 – Etoposide (added diagnosis code 238.7 – Other lymphatic and hematopoietic tissue)

The "Sources of Information and Basis for Decision" section as well as the "Coding Guidelines" section was also updated.

This revision is effective for services rendered on or after March 1, 2006. The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

J9212: Interferon – LCD Revision

This local coverage determination (LCD) for Interferon was last updated on January 18, 2005. Since that time, this LCD has been revised to include ICD-9-CM code 184.4 (malignant neoplasm of vulva, unspecified) for HCPCS codes J9213 and J9214. This code will be used for malignant melanoma of the vulva for this LCD.

In addition, the "Sources of Information and Basis for Decision" section was updated.

This revision is effective for services rendered on or after March 27, 2006. The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

OOS: Outpatient Observation Services – LCD Revision

The local coverage determination (LCD) for Observation Services was last updated on January 1, 2006. Since that time, the LCD has been revised to include updated language pertaining to the ending time for observation care in the "Indications and Limitations of Coverage and/or medical necessity", and Documentation Requirements" sections of the LCD.

This revision was based on CMS Change Request 3632, dated January 6, 2005 and was effective for services rendered on or after January 1, 2005. The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

THERSVCS: Therapy and Rehabilitation Services – LCD Revision

The local coverage determination (LCD) for therapy and rehabilitation services – THERSVCS was previously revised on January 1, 2006. Since that time, the following changes have been made to the LCD:

Per CMS Transmittal 805, Change Request 4226, "Annual Update to the Therapy Code List," the documentation requirements were updated for unlisted procedures and the coding guideline section was updated to clarify codes that are always considered therapy services. These revisions are effective for **services rendered on or after January 1, 2006**.

Per Change Request 4364, "Therapy Caps Exception Process," the following changes have been made to the LCD: Added national language to the "Indications and Limitations" section of the LCD to clarify the therapy cap exception process. The documentation requirements, treatment encounter notes, and progress report/notes sections of the LCD have been updated to include instruction for the therapy cap exception process. The coding guidelines section has been updated to clarify the use of the KX, GO, GN, and GP modifiers, as well as, clarification of the use of the Notice of Exclusion from Medicare Benefits

THERSVCS: Therapy and Rehabilitation Services , continued

(NEMB) and advance beneficiary notice (ABN) forms. These revisions are effective for **services rendered on or after January 1, 2006**.

Per BESS data, procedure code *97001* was identified as being billed inappropriately. Therefore, a recommendation was made by our Statistical Medical Data Department to clarify the use of the evaluation (*97001*) and re-evaluation (*97002*) codes. A revision was done to the "Specific Procedure and Modality Guidelines for Physical and/or Occupational Therapy" section of the LCD to clarify the difference in an evaluation versus a re-evaluation. This revision is effective for **claims processed on or after April 11, 2006**.

The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

11000: Debridement Services—LCD Revision

The local coverage determination (LCD) for debridement services (*11000*) was previously revised on January 1, 2005. Since that time, it has been determined that the ICD-9-CM code ranges 946.20-946.29, 946.30-946.39, and 946.40-946.49 were added to the LCD as fifth digit specificity in error. These ICD-9-CM code ranges have been corrected to 946.2, 946.3, and 946.4, respectively, for *CPT* codes *97597* and *97598* only. This revision is effective for claims processed on or after March 27, 2006 for services rendered on or after January 1, 2005.

The following change has been made to the coding guidelines section of the LCD based on change request 4226 – Annual Update to the Therapy Code List: Clarifying therapy modifier usage with *CPT* codes *97597, 97598,* and *97602*. This revision is effective for services rendered on or after January 1, 2006.

The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

17304: Mohs Micrographic Surgery (MMS)—LCD Revision

The local coverage determination (LCD) for Mohs Micrographic Surgery (MMS) (*17304*) was previously revised on January 1, 2006. Since that time, it has been determined that additional ICD-9-CM codes 173.5, 173.6, 173.7, and 232.0-232.8 would provide more specific diagnosis codes to bill for the MMS procedures; therefore, these codes have been added to the LCD.

This revision is effective for services rendered on or after April 25, 2006 The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

32491: Lung Volume Reduction Surgery—LCD Revision

The local coverage determination (LCD) for lung volume reduction surgery (LVRS) (*32491*) was effective on September 30, 2004. Since that time, the LCD has been updated per CMS Transmittal 768, Change Request 4149, updating the protocol for determining approved facilities for LVRS and removing language regarding the National Emphysema Treatment Trial (NETT) protocol. In addition, the coding guideline section was updated to include national non-covered indications.

This revision is effective for claims processed on or after March 2, 2006 for services rendered on or after November 17, 2005. The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

43644: Surgical Management of Morbid Obesity—LCD Revision

This local coverage determination (LCD) was last revised January 1, 2006. Since that time, CMS issued change request 4399, transmittal 889, dated March 17, 2006 which noncovers *CPT* code *43842* (Gastric restrictive procedure, without gastric bypass, for morbid obesity; vertical-banded gastroplasty) for services rendered on or after February 21, 2006. The LCD has been revised to reflect this change.

The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

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93025: Microvolt T-wave Alternans—LCD Revision

The local coverage determination was last updated on November 8, 2005. Since that time, there has been a national coverage determination for the evaluation of patients at risk of sudden cardiac death, only when the spectral analysis method is used. (National Coverage Determinations Manual, Chapter 1, Section 20.30).

Based on Change Request 4351, dated March 24, 2006, this LCD has been revised. Language has been added to the "Indications and Limitations" and "Documentation Requirements" sections of the LCD. Prior to March 21, 2006, Microvolt T-wave Alterans was covered based on contractor discretion.

This revision is effective for services rendered on or after March 21, 2006. The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

93303: Transthoracic Echocardiography – LCD Revision

The local coverage determination was last updated on October 1, 2005. Since that time, the "ICD-9 Codes that Support Medical Necessity" section has been revised.

ICD-9-CM codes V42.1 (Heart replaced by transplant), V42.2 (Heart valve replaced by transplant), and V43.3 (Heart valve replaced by other means) have been added to the "ICD-9 Codes that support Medical Necessity" section of the LCD for *CPT* codes *93307* and *93308*. These ICD-9-CM codes are secondary diagnosis codes and should not be billed as the primary diagnosis.

This revision is effective for services rendered on or after May 12, 2006. The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

ADDITIONAL INFORMATION ON LCDS

93042: Rhythm ECG, one to three leads; interpretation and report only

A review of utilization data of *CPT* code *93042* (Rhythm ECG, one to three leads; interpretation and report only) has revealed that providers are billing interpretation of EKG rhythm strips obtained from telemetry or cardiac monitoring equipment within hospitals or other facilities.

Electrocardiography (ECG) is the graphic tracing of the variations in electrical potential caused by the excitation of the heart muscle as detected at the body surface by electrodes placed on the patient's limbs and chest. The monitoring electrodes detect the electrical activity of the heart from a variety of spatial perspectives. The rhythm ECG lead system is composed of two electrodes that are placed at varying sites on the chest. It provides information regarding rate, rhythm, and the conduction system.

The ECG tracing is appropriately billed when performed as a stand-alone test, on a dedicated machine specifically for the purpose of the diagnosis of an arrhythmia or during its treatment.

Interpretation and/or performance of a rhythm strip performed as a separate service from continuous cardiac or telemetry monitoring with the result being an official interpretation and written report would be considered for Medicare reimbursement. The appropriate rhythm strip *CPT* codes (*93040-93042*) should be used and the documentation should support the medical necessity.

Interpretation of a rhythm strip from a cardiac monitoring equipment in settings including but not limited to inpatient hospital, emergency room and ambulance is not separately allowable. It is included as part of the medical decision portion of a physician's evaluation and management (E/M) services. Simply signing the report printed out by the ECG monitoring equipment is not acceptable documentation for billing and interpretation of a rhythm strip.

76514: Ocular Corneal Pachymetry—Coding Guideline Development

This local coverage determination (LCD) was last revised October 24, 2005. Since that time, coding guidelines defining acceptable places of service (POS) for performing *CPT* code *76514* (Ophthalmic ultrasound, diagnostic; corneal pachymetry, unilateral or bilateral [determination of corneal thickness]) have been developed.

Ocular corneal pachymetry may be performed in the following POS:

21: inpatient hospital	22: outpatient hospital
11: office	32: nursing facility
31: skilled nursing facility	81: independent laboratory
24: ambulatory surgical center	23: emergency room - hospital

This coding guideline development is effective for claims processed on or after April 11, 2006. The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

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Hemophilia Clotting Factors-Billing and Coding

An article addressing the inconsistent billing and handling of hemophilia clotting factors was published in the First Quarter 2006 *Medicare Part B Update!* The article contained information that would ensure that providers would receive correct payment.

Since that time, HCPCS changes have occurred that require additional instructions for providers to ensure that they continue to receive correct payment for services rendered.

The applicable HCPCS codes are:

J7188 Injection, Von Willebrand factor complex, human, IU **(effective 01/01/2006)**

J7189 Factor VIIa (antihemophilic Factor, recombinant), per 1 mcg (**effective 01/01/2006)**

J7190 Factor VIII (antihemophilic factor, human) per IU

J7191 Factor VIII (antihemophilic factor [porcine]), per IU

J7192 Factor VIII (antihemophilic factor, recombinant) per IU

J7193 Factor IX (antihemophilic factor, purified, non-recombinant) per IU

J7194 Factor IX complex, per IU

J7195 Factor IX (antihemophilic factor, recombinant) per IU

J7198 Anti-inhibitor, per IU

Q0187 Factor VIIa (coagulation factor, recombinant) per 1.2 mg (**for services rendered prior to 01/01/2006)**

Q2022 Von Willebrand factor complex, human, per IU (**for services rendered prior to 01/01/2006**)

Florida local coverage determination (LCD) J7188 regulates Medicare coverage of hemophilia clotting factors locally. It can be accessed at *http://www.floridamedicare.com.* Select the Part B section and click on the "final" link located under Medical Coverage/Local on the navigational menu.

To ensure that providers continue to receive correct payment for these services, the following guidelines must be followed:

The claims for HCPCS codes J7188 (for services rendered **on or after** 01/01/2006), J7190-J7198, and Q2022 (for services rendered **prior to** 01/01/2006) must include the following information for EMC or paper claims:

- **EMC**: Number of international units provided/supplied in the electronic equivalent field of Item 19 of CMS 1500 form or the comment screen. In the electronic equivalent of the Days/Unit field (Item 24G), the number of units must be one (1).
- **PAPER CLAIMS**: Number of international units provided/supplied in Item 19 of CMS 1500 form. In the Days/Unit field (Item 24G), the number of units must be one (1).

It is very important that special notice be given to HCPCS codes Q0187 and J7189. Even though HCPCS code J7189 replaces Q0187 for services rendered on or after January 1, 2006, it must be noted that the unit of measurement for the two codes is different. Therefore, the billing of each of these codes is different

Q0187 dosage is 1.2 milligrams (mg)
J7189 dosage is 1 microgram (mcg)

The paper or EMC claims for HCPCS code Q0187 must include the following information:

- The number of supplied units should be placed in the Days/Unit field (Item 24G) or its electronic equivalent. For example, if 4.8 mg was supplied, the number of units billed must be "4", because one unit billed corresponds to 1.2 mg.
- No entry is required in Item 19 of CMS 1500 form or its electronic equivalent when billing for HCPCS code Q0187.

The EMC or paper claims for HCPCS code J7189 must include the following information:

- The number of units billed in the Days/Unit field (Item 24G) or its electronic equivalent should be a "1". The field would not be adequate for placing the actual number of micrograms administered. Therefore, an entry is required in Item 19 of CMS 1500 form or its electronic equivalent when billing for HCPCS code J7189. The entry should accurately reflect the total amount provided/supplied in micrograms.

When billing for hemophilia clotting factors, providers should not be submitting additional documentation with the claim. If necessary, First Coast Service Options, Inc. (FCSO) will request this information by means of an additional documentation request (ADR). The response to such a request must include the following information to support the medical necessity and reasonableness of the services:

- A letter/attestation of medical necessity from the treating physician. This must include the statement that he/she is the treating provider, the patient's diagnosis, and the patient's usual or anticipated dose requirement over time. If a patient requires unusually high doses of a particular clotting factor, the reason for this must be documented in this letter (such as a high antibody titer, extraordinary frequent bleeding episodes, etc.); and
- From the treating physician, the dosage prescribed for the claim in question. This information must be indicated in the above letter, in a separate statement, or in a current prescription; and
- Supplier invoice.

Local Anesthetic Agents Used for Anesthesia or Therapeutic Injection

First Coast Service Options, Inc. (FCSO) has observed irregular billing related to local anesthetic agents. Local anesthetic agents can be used for anesthesia or therapeutic injections. Examples of local anesthetic agents, include but are not limited to: lidocaine, xylocaine, articaine, bupivicaine, chloroprocaine, levobupivicaine, mepivacaine, procaine, marcaine, and tetracaine.

For this article all brand/generic names of "caine drugs" are considered local anesthetic agents. In most instances Medicare does not allow separate reimbursement for the "caine drugs"

Providers usually bill these agents with an unlisted procedure code J3490. Remember, J2001 is used only for the intravenous administration of xylocaine/lidocaine.

The cost of local anesthetic agents is included in the practice expense of procedures whether used as local anesthetic or part of a therapeutic injection and are not separately payable.

Wireless Capsule Endoscopy of the Esophagus

The wireless capsule of the esophagus is a wireless diagnostic video capsule specifically designed for the visualization of the esophagus. The wireless capsule endoscopy of the esophagus is based on the same clinically proven technology as the wireless capsule endoscopy of the small bowel.

Wireless capsule endoscopy of the *small bowel* received approval from the Federal Drug Administration (FDA) on August 1, 2001, through a 510(k) approval process. The FDA clearance provided for the capsule's use "along with" -not as a replacement for other endoscopic and radiologic evaluations of the small bowel. In July 2003 a supplemental 510 (k) premarket notification was cleared and removing the "adjunctive use" qualification modified the labeled indications. The diagnostic system associated with wireless capsule endoscopy was intended for visualization of the small bowel mucosa. However, in November 2004 the FDA approved the diagnostic system for use with wireless capsule endoscopy for visualization of the *esophageal* mucosa.

First Coast Service Options, Inc. (FCSO) currently has a local coverage determination (LCD) for wireless capsule endoscopy. This LCD provides coverage guidelines for the use of *wireless capsule endoscopy of the small bowel* only. The full text of this LCD may be viewed at *http://www.floridamedicare.com*.

To date, there have not been an adequate number of closely controlled clinical trials conducted or studies focusing on a comparison between wireless capsule endoscopy of the esophagus and other diagnostic modalities such as conventional endoscopy. Current publications in peer-reviewed literature, position statements by technology assessment organizations, and the communication released by the manufacturer are not sufficient to issue a positive coverage statement by way of a LCD.

Currently, there is no National Coverage Determination (NCD) for *wireless capsule endoscopy of the esophagus,* and FCSO has not published a LCD. When there is no NCD or LCD, services are evaluated individually based on Medicare's general medical reasonableness and necessity criteria. Claims for wireless capsule endoscopy of the esophagus will be given individual consideration on a case-by-case basis until appropriately designed and powered studies are published and evaluated. Providers should not interpret the process of individual consideration as synonymous with coverage and payment by Medicare. This means only that the claims will be reviewed against the background of the presently available evidence and specific patient circumstances.

Any time there is a question whether Medicare's medical reasonableness and necessity criteria would be met; we recommend the use of an advance beneficiary notice (ABN) and appending modifier GA to the CPT code. For further details about CMS' Beneficiary Notices Initiative (BNI), please point your browser to this link: *http://www.cms.hhs.gov/BNI/*. Please note that services that lead up to, or are associated with, non-covered services are not covered as well.

Effective for claims processed on or after April 20, 2006 for services rendered on or after March 23, 2006, providers should use *CPT* code *91110* with modifier 52 when submitting a claim for wireless capsule endoscopy of the esophagus.

Providers should not submit any medical record documentation with the claim. FCSO will request this by means of an additional documentation request (ADR) letter. The required information will be included in the ADR letter.

The full-text of this LCD is available through our provider education website at *http://www.floridamedicare.com* on or after this effective date.

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FLORIDA MEDICARE PART B MAIL DIRECTORY

CLAIMS SUBMISSIONS

Routine Paper Claims
Medicare Part B
P. O. Box 2525
Jacksonville, FL 32231-0019

Participating Providers
Medicare Part B Participating Providers
P. O. Box 44117
Jacksonville, FL 32231-4117

Chiropractic Claims
Medicare Part B Chiropractic Unit
P. O. Box 44067
Jacksonville, FL 32231-4067

Ambulance Claims
Medicare Part B Ambulance Dept.
P. O. Box 44099
Jacksonville, FL 32231-4099

Medicare Secondary Payer
Medicare Part B Secondary Payer Dept.
P. O. Box 44078
Jacksonville, FL 32231-4078

ESRD Claims
Medicare Part B ESRD Claims
P. O. Box 45236
Jacksonville, FL 32232-5236

COMMUNICATIONS

Redetermination Requests
Medicare Part B Claims Review
P. O. Box 2360
Jacksonville, FL 32231-0018

Fair Hearing Requests
Medicare Part B Fair Hearings
P. O. Box 45156
Jacksonville, FL 32232-5156

Administrative Law Judge Hearing
Administrative Law Judge Hearing
P. O. Box 45001
Jacksonville, FL 32231-5001

Status/General Inquiries
Medicare Part B Correspondence
P. O. Box 2360
Jacksonville, FL 32231-0018

Overpayments
Medicare Part B Financial Services
P. O. Box 44141
Jacksonville, FL 32231-4141

DURABLE MEDICAL EQUIPMENT (DME)

DME, Orthotic or Prosthetic Claims
Palmetto GBA Medicare
DMERC Operations
P. O. Box 100141
Columbia, SC 29202-3141

ELECTRONIC MEDIA CLAIMS (EMC)

EMC Claims, Agreements and Inquiries
Medicare EDI
P. O. Box 44071
Jacksonville, FL 32231-4071

MEDICARE PART B ADDITIONAL DEVELOPMENT

Within 40 days of initial request:
Medicare Part B Claims
P. O. Box 2537
Jacksonville, FL 32231-0020

Over 40 days of initial request: Submit the charge(s) in question, including information requested, as you would a new claim, to:
Medicare Part B Claims
P. O. Box 2525
Jacksonville, FL 32231-0019

MISCELLANEOUS

Provider Participation and Group Membership Issues; Written Requests for UPINs, Profiles & Fee Schedules:
Medicare Registration
P. O. Box 44021
Jacksonville, FL 32231-4021

Provider Change of Address:
Medicare Registration
P. O. Box 44021
Jacksonville, FL 32231-4021
and
Provider Registration Department
Blue Cross Blue Shield of Florida
P. O. Box 41109
Jacksonville, FL 32203-1109

Provider Education:
For Educational Purposes and Review of Customary/Prevailing Charges or Fee Schedule:
Medicare Part B
Medicare Communication and Education
P. O. Box 2078
Jacksonville, FL 32231-0048

For Seminar Registration:
Medicare Part B
Medicare Education and Outreach
P. O. Box 45157
Jacksonville, FL 32232-5157

Limiting Charge Issues:
For Processing Errors:
Medicare Part B
P. O. Box 2360
Jacksonville, FL 32231-0048

For Refund Verification:
Medicare Part B
Compliance Monitoring
P. O. Box 2078
Jacksonville, FL 32231-0048

Medicare Claims for Railroad Retirees:
MetraHealth RRB Medicare
P. O. Box 10066
Augusta, GA 30999-0001

Fraud and Abuse
First Coast Service Options, Inc.
P. O. Box 45087
Jacksonville, FL 32232-5087

FLORIDA MEDICARE PHONE NUMBERS

BENEFICIARY

Toll-Free:
1-800-MEDICARE
Hearing Impaired:
1-800-754-7820

Note: The toll-free customer service lines are reserved for Medicare beneficiaries only. Use of this line by providers is not permitted and may be considered program abuse.

PROVIDERS

Toll-Free
Customer Service:
1-866-454-9007
Interactive Voice Response (IVR):
1-877-847-4992

For Seminar Registration Only (*not* toll-free)**:**
1-904-791-8103

EMC

Format Issues & Testing:
1-904-354-5977 option 4
Start-Up & Front-End Edits/Rejects:
1-904-791-8767 option 1
Electronic Funds Transfer
1-904-791-8016
Electronic Remittance Advice, Electronic Claim Status, & Electronic Eligibility:
1-904-791-6895
PC-ACE Support:
1-904-355-0313
Marketing:
1-904-791-8767 option 1
New Installations:
(new electronic senders; change of address or phone number for senders):
1-904-791-8608
Help Desk:
(Confirmation/Transmission):
1-904-905-8880 option 1

OCR

Printer Specifications/Test Claims:
1-904-791-8132

DME, Orthotic or Prosthetic Claims

Palmetto GBA Medicare
1-866-270-4909

MEDICARE PART A

Toll-Free:
1-866-270-4909

Medicare Websites

PROVIDERS

Florida Medicare Contractor
www.floridamedicare.com

Centers for Medicare & Medicaid Services
www.cms.hhs.gov

BENEFICIARIES

Centers for Medicare & Medicaid Services
www.medicare.gov

Reader Survey—*Medicare B Update!*

We want readers of this publication to find it to be a helpful tool that is easy to use and understand. This survey is your opportunity to suggest ways we can better meet your needs. After the survey closes, we will publish the results on our websites and work to implement suggested enhancements as appropriate. Thank you for taking the time to complete this survey!

Please complete the questions below and return your reply to us by July 31, 2006.

Please Indicate Your Location: ❑ **Connecticut** ❑ **Florida**

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Medicare Communication and Education
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❒	**2006 Fee Schedule –** The revised Medicare Part B Physician and Non-Physician Practitioner Fee Schedule, effective for services rendered January 1, 2006, through December 31, 2006, is available free of charge online at *http://www.connecticutmedicare.com* and *http://www.floridamedicare.com*. Providers who do not have Internet access may purchase a hardcopy or CD-ROM. The Fee Schedule contains calendar year 2006 payment rates for all localities. These items do not include the payment rates for injectable drugs, clinical lab services, mammography screening, or DMEPOS items. Note also that revisions to fees may occur; these revisions will be published in future editions of the *Medicare B Update!* Nonprovider entities or providers who need additional copies at other office locations may purchase additional copies.	700400	Hardcopy: $5.00 (CT) $10.00 (FL) CD-ROM: $6.00 (Specify CT or FL)

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Contractor Information | LCD Information | Coverage Guidance | Coding Information | General Information | Revision History Information | Associated Documents | Keywords |

FIRST COAST
SERVICE OPTIONS, INC.
WHEN EXPERIENCE COUNTS & QUALITY MATTERS

Contractor Information

Contractor Name
First Coast Service Options, Inc.

Contract Number
09102

Contract Type
A and B MAC

Jurisdiction
J-N

LCD Information

LCD ID
L31510

LCD Title
Radiation Therapy for T1 Basal Cell and Squamous Cell Carcinomas of the Skin

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Florida

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N/A

Notice Period Start Date

05/01/2011

Notice Period End Date

N/A

CMS National Coverage Policy

Language quoted from CMS National Coverage Determination (NCDs) and coverage provisions in interpretive manuals are italicized throughout the Local Coverage Determination (LCD). NCDs and coverage provisions in interpretive manuals are not subject to the LCD Review Process (42 CFR 405.860[b] and 42 CFR 426 [Subpart D]). In addition, an administrative law judge may not review an NCD. See §1869(f)(1)(A)(i) of the Social Security Act.

Unless otherwise specified, *italicized* text represents quotation from one or more of the following CMS sources:

Title XVIII of the Social Security Act, Section 1862 (a)(7), (This section excludes routine physical examinations).

Title XVIII of the Social Security Act, Section 1862 (a)(1)(A), (This section allows coverage and payment for only those services considered medically reasonable and necessary).

Title XVIII of the Social Security Act, Section 1833 (e), (This section prohibits Medicare payment for any claim which lacks the necessary information to process the claim).

CMS Manual System, Pub 100-04, Medicare Claims Processing Manual, Chapter 13, Sections 20 and 90, (These sections discuss payment conditions for radiology services).

CMS Manual System, Pub. 100-04, Medicare Claims Processing Manual, Chapter 13, Section 70

CMS Manual System, Pub. 100-08, Program Integrity Manual, Chapter 13, Section 13.5.1

Coverage Guidance

Coverage Indications, Limitations, and/or Medical Necessity

There are several treatment options for basal cell carcinoma (BCC) and squamous cell carcinoma (SCC) of the skin including surgical excision and radiation therapy. This local coverage determination (LCD) will focus solely on radiation therapy (RT) for basal cell carcinoma (BCC) and squamous cell carcinoma (SCC) stage T1 (see 'Limitations' section for statement on Tis lesions). Stage T1 lesions are defined as lesions ≤2 cm.

Non-melanoma skin cancers (NMSC), also known as basal cell carcinoma (BCC) and

squamous cell carcinoma (SCC) are the most common forms of skin cancer. Basal cell carcinoma develops from the deep epidermis skin cells and can most commonly be found on sun exposed areas such as the face, ears, hands and forearms. Basal cell carcinomas are generally slow growing. Squamous cell carcinoma, like basal cell, typically are found on sun exposed areas of the skin, but can also occur on areas of the skin that have had previous trauma (burns, scars) or areas that have inflammatory conditions. Squamous cell carcinoma develops from the middle layer of the epidermis and can be slow or fast growing and can invade surrounding structures.

External beam radiation therapy (EBRT), also known as teletherapy, is therapy aimed at the lesion/tumor from an x-ray source outside the patients' body, usually a linear accelerator ("linacs") which produce X-rays (photons) or electrons. Electrons are useful in treating superficial lesions because the dose is aimed at the surface and dissipates as it goes deeper, thus sparring underlying tissue. Electrons usually have an energy range from 4-25 MV. Therapeutic x-rays (photons) can have energies in the kV range (at least 50 kV or greater) or, more typically, in the MV range. EBRT treatment is usually given over a series of daily treatments called fractions that can span over a few weeks (2-9). There are several methods used to administer EBRT: conventional, 3D conformal, intensity modulated radiation therapy (IMRT), tomographic, and stereotactic radiosurgery.

Brachytherapy unlike EBRT administers radiation therapy within or in contact with the body. Brachytherapy can be low dose rate (LDR) or high dose rate (HDR). LDR involves placing the radiation source directly into or next to the tumor. HDR treatment is delivered with dose rates greater than or equal to 1200 cGy per hour. The high intensity radio elements used in HDR have a radioactivity level high enough that prevents manual handling and loading of the applicator.

Indications

External Beam Radiation Therapy (EBRT)

Medicare will consider medically reasonable and necessary radiation therapy (RT) for Stage T1 (≤2 cm) basal cell carcinoma (BCC) and Stage T1(≤ 2 cm) squamous cell carcinoma (SCC) lesions treated with EBRT when the documented standard process of care supports the indications as outlined below:

- As a primary or secondary treatment for lesions located on the eyelid, nose, ear, lip, face, hands, genitalia, or feet if surgical treatment is not indicated due to function, cosmetic outcome or patient preference; or
- Radiation therapy (RT) of basal cell carcinoma (BCC) or squamous cell carcinoma (SCC) on the torso may be considered medically reasonable and necessary when the patient is already receiving RT for BCC or SCC for the areas outlined above; or
- Radiation therapy (RT) of basal cell carcinoma (BCC) or squamous cell carcinoma (SCC) on the torso, scalp, or below the knee may be considered medically reasonable and necessary if the patient has co-morbidities that would prevent surgical intervention of the lesion (e.g., MRSA; current anticoagulation or anti platelet treatment that cannot be discontinued); or
- Radiation therapy (RT) for basal cell carcinoma (BCC) or squamous cell carcinoma (SCC) below the knee, or on the scalp may be considered medically reasonable and necessary when surgical intervention to remove the lesion would require a skin graft and/or the closure would be complicated, for example due to chronic heart failure with lower extremity edema or due to difficult closure on the scalp.

For the above indications, accepted treatment protocols for single daily fraction EBRT include planned doses in the 3500 to 6400 cGy range with electrons/photons in 5-32 fractions.

It is the expectation that fractionated protocols may not be reasonable and necessary for certain patients. For example, to relieve symptoms (palliative treatment) or to improve quality of life of patients with certain performance status (ECOG 3 or 4 related to other medical conditions), a complete fractionated protocol may exceed the patient's medical need. For such patients, one fraction of 1000-2000 cGy dose (one treatment delivery) should be considered the treatment of choice.

High Dose Rate (HDR) Brachytherapy

Medicare will consider radiation therapy (RT) for Stage T1 (≤2 cm) basal cell carcinoma (BCC) and Stage T1 (≤2cm) squamous cell carcinoma (SCC) lesions treated with HDR brachytherapy medically reasonable and necessary when the documented standard process of care supports the indications as outlined below:

- As a primary or secondary treatment for lesions located on the eyelid, nose, ear, lip, face, hands, genitalia, or feet if surgical treatment is not indicated due to function, cosmetic outcome or patient preference; or
- Radiation therapy (RT) of basal cell carcinoma (BCC) or squamous cell carcinoma (SCC) on the torso may be considered medically reasonable and necessary when the patient is already receiving RT for BCC or SCC for the areas outlined above; or
- Radiation therapy (RT) of basal cell carcinoma (BCC) or squamous cell carcinoma (SCC) on the torso, scalp, or below the knee may be considered medically reasonable and necessary if the patient has co-morbidities that would prevent surgical intervention of the lesion (e.g., MRSA; current anticoagulation or anti platelet treatment that cannot be discontinued); or
- Radiation therapy (RT) for basal cell carcinoma (BCC) or squamous cell carcinoma (SCC) below the knee, or on the scalp may be considered medically reasonable and necessary when surgical intervention to remove the lesion would require a skin graft and/or the closure would be complicated, for example due to chronic heart failure with lower extremity edema or due to difficult closure on the scalp.

Accepted full treatment protocols for HDR brachytherapy include planned doses of 4200 cGy in 6 fractions or up to 5000 cGy in 20 fractions. The typical case is 10 fractions or less.

As noted under EBRT indications, it is the expectation that fractionated protocols (EBRT or HDR) may not be reasonable and necessary for certain patients. For example, to relieve symptoms (palliative treatment) or to improve quality of life of patients with certain performance status (ECOG 3 or 4 related to other medical conditions), a complete fractionated protocol may exceed the patient's medical need. For such patients, one fraction of 1000-2000 cGy dose (one treatment delivery) should be considered the treatment of choice.

Eastern Cooperative Oncology Group: Performance Scale

Grade and ECOG

0- Fully active, able to carry on all pre disease activities without restriction

1- Restricted in physically strenuous activity, but ambulatory and able to carry out work

of a light or sedentary nature, for example light housework/office work

2- Ambulatory and capable of all self care but unable to carry out any work activities; up and about more than 50% of waking
hours

3- Capable of limited self-care, confined to bed or chair 50% or more of waking hours

4- Completely disabled; cannot carry on any self-care; totally confined to bed or chair

5- Dead

Limitations

Pre cancer skin lesions such as but not limited to actinic or solar keratosis are not covered. Cancers limited to the epidermis- Tis, for basal cell carcinoma (carcinoma in situ) of the skin and for squamous carcinoma (squamous carcinoma in situ or Bowen's disease) of the skin can be covered if indications in the coverage section are met and the documentation supports the use of radiation therapy in lieu of other standard interventions. Claims for Tis lesions may be subject to medical review.

Basal cell carcinoma (BCC) and squamous cell carcinoma (SCC) of the skin > 2cm are not addressed by this LCD, though it is the expectation that radiation therapy for such lesions would meet standards of care and all aspects of the relevant Medicare regulations.

External Beam Radiation Therapy (EBRT)

It is not expected that the treatment delivery codes 77407, 77408, 77409, 77411, 77412, 77413, 77414, and 77416 will be utilized for treatment of BCC or SCC stage T1 lesions. Claims for such services may be developed (records requested when claims submitted) for prepayment medical review.

Hyperfractionation (BID treatment delivery) is non-covered for treatment of BCC or SCC stage T1 lesions.

Grenz rays (< 30 KV) is non-covered for any skin cancer condition.

Radiation treatment delivery, superficial and/or ortho voltage is defined as 50 KV or greater. Energies less than 50 KV are non-covered.

Intensity modulated radiation therapy (IMRT) (77418) for the treatment of BCC or SCC stage T1 is non-covered.

Stereotactic radiation treatment delivery and proton beam treatment delivery for the treatment of BCC or SCC stage T1 is non-covered.

High Dose Rate (HDR) Brachytherapy

Electronic brachytherapy (0182T) describes HDR brachytherapy that delivers radiation from a non-radionuclide source and is currently non-covered for any skin cancer indication.

Hyperfractionation (BID treatment delivery) is non-covered for treatment of BCC or SCC stage T1 lesions.

CPT code 77787 (Remote afterloading high dose rate radionuclide brachytherapy; over 12 channels) is non-covered for treatment of BCC or SCC stage T1 lesions.

Additional limitations

In order to be covered under Medicare, a service shall be reasonable and necessary. When appropriate, contractors shall describe the circumstances under which proposed LCD for the service is considered reasonable and necessary under 1862 (a)(1)(A). Contractors shall consider a service to be reasonable and necessary if the contractor determines that the service is:
Safe and effective; not experimental or investigational (exception: routine costs of qualifying clinical trial services with dates of service on or after September 19, 2000 which meet the requirements of the Clinical Trials NCD are considered reasonable and necessary); and
Appropriate, including the duration and frequency that is considered appropriate for the service, in terms if whether it is:

- *Furnished in accordance with accepted standards of medical practice for the diagnosis or treatment of the patient's condition or to improve the function of a malformed body member;*
- *Furnished in a setting appropriate to the patient's medical needs and condition;*
- *Ordered and furnished by qualified personnel;*
- *One that meets, but does not exceed, the patient's medical need; and*
- *At least as beneficial as an existing and available medically appropriate alternative.*

Supervision and Training

The CMS Manual System, Pub. 100-08, Program Integrity Manual, Chapter 13, Section 13.5.1 (http://www.cms.hhs.gov/manuals/downloads/pim83c13.pdf) outlines that *"reasonable and necessary" services are "ordered and/or furnished by qualified personnel." Services will be considered medically reasonable and necessary only if performed by appropriately trained providers.*

A qualified physician for this service is defined as follows: Training and expertise must have been acquired within the framework of an accredited residency and/or fellowship program in the applicable specialty/subspecialty.

Free standing facilities (office or clinic), hospital based practices and mobile delivery units affiliated with a Place of Service (POS) must meet Federal and local (FL, PR, USVI) radiation protection guidelines in regard to patient safety and quality assurance as well as the Medicare physician supervision requirements. For example, regulations require a medical physicist presence for HDR brachytherapy and direct supervision by the Radiation Oncologist. For teletherapy, regulations require qualified physician supervision and the presence of a qualified medical physicist. It is expected that all personnel involved in administering, supervising, and treating patients for the indications outlined in this LCD meet the regulations set forth for the state of Florida and for Puerto Rico and for the U.S. Virgin Islands as well as Medicare and the Nuclear Regulatory Commission (NRC), as applicable. These personnel include the radiation oncologist or other qualified physician, radiation/medical physicist, radiation technologist and radiation assistant. These regulations include:

Chapter 468, Part IV, Florida Statutes and Chapter 64E-3 and 64E-5, Florida Administrative Code

http://www.myfloridaeh.com/radiation/

Law # 74 for Puerto Rico

http://www.lexjuris.com/lexlex/Leyes2008/lexl2008074.htm

Law # 79 for Puerto Rico

http://www.salud.gov.pr/Services/SaludRadiologica/Documents/Ley79.pdf

Coding Information

Bill Type Codes

Contractors may specify Bill Types to help providers identify those Bill Types typically used to report this service. Absence of a Bill Type does not guarantee that the policy does not apply to that Bill Type. Complete absence of all Bill Types indicates that coverage is not influenced by Bill Type and the policy should be assumed to apply equally to all claims.

Revenue Codes

Code Description

CPT / HCPCS Codes

Group 1 Paragraph	
N/A	
Group 1 Codes	
77401	Radiation treatment delivery
77402	Radiation treatment delivery
77403	Radiation treatment delivery
77404	Radiation treatment delivery
77406	Radiation treatment delivery
77785	Hdr brachytx 1 channel
77786	Hdr brachytx 2-12 channel
77789	Apply surface radiation

ICD-9 Codes that Support Medical Necessity

Group 1 Paragraph	
N/A	
Group 1 Codes	
140.0	MALIGNANT NEOPLASM OF UPPER LIP VERMILION BORDER
140.1	MALIGNANT NEOPLASM OF LOWER LIP VERMILION BORDER

140.3	MALIGNANT NEOPLASM OF UPPER LIP INNER ASPECT
140.4	MALIGNANT NEOPLASM OF LOWER LIP INNER ASPECT
140.5	MALIGNANT NEOPLASM OF LIP UNSPECIFIED INNER ASPECT
140.6	MALIGNANT NEOPLASM OF COMMISSURE OF LIP
140.8	MALIGNANT NEOPLASM OF OTHER SITES OF LIP
140.9	MALIGNANT NEOPLASM OF LIP UNSPECIFIED VERMILION BORDER
173.01	BASAL CELL CARCINOMA OF SKIN OF LIP
173.02	SQUAMOUS CELL CARCINOMA OF SKIN OF LIP
173.11	BASAL CELL CARCINOMA OF EYELID, INCLUDING CANTHUS
173.12	SQUAMOUS CELL CARCINOMA OF EYELID, INCLUDING CANTHUS
173.21	BASAL CELL CARCINOMA OF SKIN OF EAR AND EXTERNAL AUDITORY CANAL
173.22	SQUAMOUS CELL CARCINOMA OF SKIN OF EAR AND EXTERNAL AUDITORY CANAL
173.31	BASAL CELL CARCINOMA OF SKIN OF OTHER AND UNSPECIFIED PARTS OF FACE
173.32	SQUAMOUS CELL CARCINOMA OF SKIN OF OTHER AND UNSPECIFIED PARTS OF FACE
173.51	BASAL CELL CARCINOMA OF SKIN OF TRUNK, EXCEPT SCROTUM
173.52	SQUAMOUS CELL CARCINOMA OF SKIN OF TRUNK, EXCEPT SCROTUM
173.61	BASAL CELL CARCINOMA OF SKIN OF UPPER LIMB, INCLUDING SHOULDER
173.62	SQUAMOUS CELL CARCINOMA OF SKIN OF UPPER LIMB, INCLUDING SHOULDER
173.71	BASAL CELL CARCINOMA OF SKIN OF LOWER LIMB, INCLUDING HIP
173.72	SQUAMOUS CELL CARCINOMA OF SKIN OF LOWER LIMB, INCLUDING HIP
173.91	BASAL CELL CARCINOMA OF SKIN, SITE UNSPECIFIED
173.92	SQUAMOUS CELL CARCINOMA OF SKIN, SITE UNSPECIFIED
230.0*	CARCINOMA IN SITU OF LIP ORAL CAVITY AND PHARYNX
232.0*	CARCINOMA IN SITU OF SKIN OF LIP
232.1*	CARCINOMA IN SITU OF EYELID INCLUDING CANTHUS
232.2*	CARCINOMA IN SITU OF SKIN OF EAR AND EXTERNAL AUDITORY CANAL
232.3*	CARCINOMA IN SITU OF SKIN OF OTHER AND UNSPECIFIED PARTS OF FACE
232.5*	CARCINOMA IN SITU OF SKIN OF TRUNK EXCEPT SCROTUM
232.6*	CARCINOMA IN SITU OF SKIN OF UPPER LIMB INCLUDING SHOULDER
232.7*	CARCINOMA IN SITU OF SKIN OF LOWER LIMB INCLUDING HIP
232.9*	CARCINOMA IN SITU OF SKIN SITE UNSPECIFIED

*May be subject to prepayment medical review

Note: The above diagnosis codes only apply when the radiation therapy delivery codes listed in this LCD apply to the treatment of T1 BCC or SCC Carcinomas of the Skin. For the purposes of this LCD the CPT codes listed in the section of the LCD titled “CPT/HCPCS codes”, are appropriate in the treatment of other modalities that are outside the scope or intent of this LCD”.

ICD-9 Codes that DO NOT Support Medical Necessity

N/A

ICD-10 Codes that Support Medical Necessity

N/A

ICD-10 Codes that DO NOT Support Medical Necessity

N/A

General Information

Associated Information

Documentation Requirements

The following documentation must be included in the patient's medical record and be made available to Medicare upon request:

- History and Physical;
- Any consultation notes;
- Pathology report;
- Physician note that outlines planned process of care for the lesion being treated which will include the planned modality, dose and duration;
- A digital photo of lesion with ruler should be available on request;
- Necessity and frequency of treatment must be supported in the patient's medical record;
- Medical record documentation of the patient's functional status and a description of current performance status (Eastern Cooperative Oncology Group [ECOG] Performance Scale). See the ECOG Performance Scale listed under the Indications and Limitations of Coverage and/or Medical Necessity section of the LCD above; and
- The patient's record demonstrates why EBRT or HDR brachytherapy is considered the treatment of choice for the individual patient. Specifically, the record must address the lower risk to normal tissue, the lower risk of disease recurrence, and the advantages of the treatment over destruction or surgery. Dosimetric evidence of reduced normal tissue toxicity and/or improved tumor control must be included.

In addition, it is expected that documentation demonstrating the certification and qualifications required by Federal and State regulations as well as Medicare with regards to training and supervision of all personnel involved in the radiation treatment are maintained and made available to Medicare upon request.

This LCD includes the radiation treatment delivery codes that are appropriate for the treatment of certain T1 BCC and SCC skin cancers if indications are met. Other radiation oncology procedures performed during the episode of care must be consistent with the standard process of care for the radiation therapy of T1 lesions. These procedures must be reasonable and necessary for the care of the patient and meet CPT as well as ASTRO/ACR coding guidelines. Documentation should support the professional and technical components (as applicable) by identifying the place of service, the date of service, the supervising physician, and the proof of work.

Utilization Guidelines

It is expected that these services would be performed as indicated by current medical literature and/or standards of practice. When services are performed in excess of established parameters, they may be subject to review.

Sources of Information and Basis for Decision

American Association of Physicists in Medicine.(2010)
http://www.aapm.org/medical_physicist/fields.asp#therepeautic

The American Society for Therapeutic Radiology and Oncology (ASTRO)/American College

of Radiology (ACR) Guide to Radiation Oncology Coding. (2010). *American Society of Radiation Oncology and the American College of Radiology.*

Eastern Cooperative Oncology Group: Performance Scale and corresponding Karnofsky Rating (Cancer Medicine 5th ed).

Florida Statues Radiological Personnel Certification
http://www.myfloridaeh.com/radiation/

Law # 79 for Puerto Rico
http://www.salud.gov.pr/Services/SaludRadiologica/Documents/Ley79.pdf

Law # 74 for Puerto Rico http://www.lexjuris.com/lexlex/Leyes2008/lexl2008074.htm

National Comprehensive Cancer Network (NCCN) Clinical Practice Guidelines in Oncology V.1.2010. *Basal Cell and Squamous Cell Skin Cancers.*

Radiation therapy for skin cancer. Accessed through
http://www.rtanswers.org/treatmentinformation/cancertypes/skin/types.aspx

Radiation therapy for skin cancer. Accessed through
http://www.rtanswers.org/treatmentinformation/treatmenttypes/brachytherapy.aspx

Radiation therapy for skin cancer. Accessed through
http://www.rtanswers.org/treatmentinformation/treatmenttypes/skin/externalbeam.aspx

Revision History Information

Revision Number	Effective Date	Explanation	Last Updated
	10/01/2011		07/01/2014

Associated Documents

Attachments

Attachments such as Coding Guidelines and Comment Summaries are available in the Medicare coverage database located on the Centers for Medicare & Medicaid Services (CMS) website. To view attachments, go to http://www.cms.gov/medicare-coverage-database/overview-and-quick-search.aspx?clickon=search and enter the LCD ID in the search window; when the LCD is displayed select LCD Attachments from the "Jump to Section" dropdown list.

Related Local Coverage Documents

This LCD has no Related Documents.

Related National Coverage Documents

This LCD has no Related National Coverage Documents.

Keywords

Keywords

N/A

You may also use First Coast's Procedure to diagnosis lookup tool for procedure code to diagnosis code relationships in current and draft local coverage determinations (LCDs).

The official local coverage determination (LCD) is the version on the Medicare coverage database at www.cms.gov/medicare-coverage-database/. The LCD data hosted on this site is an exact match of what appears on the MCD.

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Radiology FAQ

If you have a question you would like to see addressed in the newsletter, please e-mail clinex@acr.org. The editorial staff will pick the most frequently asked questions for publication.

Question:	Answer:
reporting for the radiation oncology delivery codes? Does the number of treatment areas determine the level of complexity?	CPT codes for radiation treatment delivery, 77402-77416, are reported based on two factors: (1) the energy level used in the treatment expressed in megavolts (MV) and (2) the complexity of the treatment. While the number of treatment areas is one of the factors to be considered when determining the complexity of the treatment delivery described by codes 77402-77416, it is not the only determining factor when choosing the correct code. The number of sites alone does not reflect the actual complexity of most radiation therapy treatments. The use of custom blocking, tangential ports, wedges, rotational beam, compensators, or electron beams or other elements of treatment delivery can increase the complexity involved. Therefore, the appropriate treatment delivery code to report is not based solely on the number of treatment areas but rather on all of the factors that contribute to the complexity of radiation treatment delivery. The following guidance comes from the *ASTRO/ACR Guide for Radiation OncologyCoding 2007*: These two selection criteria allow for the following matrices for determining which code to use. In the table below, any one criterion within a subsection should be met to code for that complexity level. Simple Treatment Delivery (77401, 77402, 77403, 77404, 77406) • single port • parallel ports • no devices

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The following guidance comes from the *ASTRO/ACR Guide for Radiation OncologyCoding 2007*:

These two selection criteria allow for the following matrices for determining which code to use. In the table below, any one criterion within a subsection should be met to code for that complexity level.

Simple Treatment Delivery (**77401**, 77402, 77403, 77404, 77406)

- single port
- parallel ports
- no devices
- simple devices

Intermediate Treatment Delivery (77407, 77408, 77409, 77411)

- 2 separate areas treated
- 3 or more ports on a single area
- multiple non-complex devices

Complex Treatment Delivery (77412, 77413, 77414, 77416)

- 3 or more separate areas treated
- custom devices
- rotational beam
- compensators
- electron beam (eg, electrons, neutrons)
- tangential ports
- wedges

Tier	Superficial and/or Orthovoltage Kilovoltage	≤ 5 MV	6-10 MV	11-19 MV	≥ 20 MV

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- rotational beam
- compensators
- electron beam (eg, electrons, neutrons)
- tangential ports
- wedges

Tier	Superficial and/or Orthovoltage Kilovoltage	≤ 5 MV	6-10 MV	11-19 MV	≥ 20 MV
Simple	77401	77402	77403	77404	77406
Intermediate	77401	77407	77408	77409	77411
Complex	77401	77412	77413	77414	77416

Codes 77401-77416 are technical only codes and are reported by the entity that owns the equipment and employs the staff using the equipment.

Note that it is the ultimate responsibility of the radiation oncologist providing the treatment delivery service to document and report the most appropriate code for the

Question:	Answer:
Continued	complexity of the services that he or she rendered for a particular delivery session. Additional information on the reporting of radiation oncology procedures can be found within the *ASTRO/ACR Guide to Radiology Oncology Coding 2007*. To obtain this guide, contact the ACR at (800) 227-7762.

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Introduction

Current Procedural Terminology (*CPT*®), Fourth Edition, is a set of codes, descriptions, and guidelines intended to describe procedures and services performed by physicians and other health care providers. Each procedure or service is identified with a five-digit code. The use of CPT codes simplifies the reporting of services.

Inclusion of a descriptor and its associated five-digit code number in the CPT codebook is based on whether the procedure is consistent with contemporary medical practice and is performed by many practitioners in clinical practice in multiple locations. Inclusion in the CPT codebook does not represent endorsement by the American Medical Association (AMA) of any particular diagnostic or therapeutic procedure. Inclusion or exclusion of a procedure does not imply any health insurance coverage or reimbursement policy.

The CPT code set is published annually in the late summer or early fall as both electronic data files and books. The release of CPT data files on the Internet typically precedes the book by several weeks. In any case, January 1 is the effective date for use of the update of the CPT code set. The interval between the release of the update and the effective date is considered the implementation period and is intended to allow physicians and other providers, payers, and vendors to incorporate CPT changes into their systems. The exception to this schedule of release and effective dates are CPT Category III and vaccine product codes, which are released twice a year on January 1 or July 1 with effective dates for use six months later. The CPT Category II codes are released three times yearly with effective dates for use three months later.

The main body of the Category I material is listed in six sections. Each section is divided into subsections with anatomic, procedural, condition, or descriptor subheadings. The procedures and services with their identifying codes are presented in numeric order with one exception—the entire **Evaluation and Management** section (99201-99499) appears at the beginning of the listed procedures. These items are used by most physicians in reporting a significant portion of their services.

Section Numbers and Their Sequences

Category I

Evaluation and Management 99201-99499
Anesthesiology 00100-01999, 99100-99140
Surgery 10021-69990
Radiology (Including Nuclear Medicine and Diagnostic Ultrasound) 70010-79999
Pathology and Laboratory 80048-89356
Medicine (except Anesthesiology) . . 90281-99199, 99500-99602

Category II 0001F-6005F
Category III 0016T-0170T

The first and last code numbers and the subsection name of the items appear at the top margin of most pages (eg, "11010-11306 Surgery/Integumentary System"). The continuous pagination of the CPT codebook is found on the lower margin of each page along with explanation of any code symbols that are found on that page.

Instructions for Use of the CPT Codebook

Select the name of the procedure or service that accurately identifies the service performed. Do not select a CPT code that merely approximates the service provided. If no such procedure or service exists, then report the service using the appropriate unlisted procedure or service code. In surgery, it may be an operation; in medicine, a diagnostic or therapeutic procedure; in radiology, a radiograph. Other additional procedures performed or pertinent special services are also listed. When necessary, any modifying or extenuating circumstances are added. Any service or procedure should be adequately documented in the medical record.

It is important to recognize that the listing of a service or procedure and its code number in a specific section of this book does not restrict its use to a specific specialty group. Any procedure or service in any section of this book may be used to designate the services rendered by any qualified physician or other qualified health care professional.

Instructions, typically included as parenthetical notes, with selected codes indicate that a code should not be reported with another code or codes. These instructions are intended to prevent errors of significant probability and are not all inclusive. For example, the code with such instructions may be a component of another code and therefore it would be incorrect to report both codes even when the component service is performed. These instructions are not intended as a listing of all possible code combinations that should not be reported, nor to indicate all possible code combinations that are appropriately reported. When reporting codes for services provided, it is important to ensure the accuracy and quality of coding through verification of the intent of the code by use of the related guidelines, parenthetical instructions, and coding resources, including *CPT Assistant* and other publications resulting from collaborative efforts of the American Medical Association with the medical specialty societies (eg, *Clinical Examples in Radiology*).

► ◄ = Contains new or revised text

77336 Continuing medical physics consultation, including assessment of treatment parameters, quality assurance of dose delivery, and review of patient treatment documentation in support of the radiation oncologist, reported per week of therapy

77370 Special medical radiation physics consultation

▸Stereotactic Radiation Treatment Delivery◂

● 77371 Radiation treatment delivery, stereotactic radiosurgery (SRS), complete course of treatment of cerebral lesion(s) consisting of 1 session; multi-source Cobalt 60 based

● 77372 linear accelerator based

►(For radiation treatment management, use 77432)◄

● 77373 Stereotactic body radiation therapy, treatment delivery, per fraction to 1 or more lesions, including image guidance, entire course not to exceed 5 fractions

►(Do not report 77373 in conjunction with 77401-77416, 77418)◄

►(For single fraction cranial lesion[s], see 77371, 77372)◄

▸Other Procedures◂

77399 Unlisted procedure, medical radiation physics, dosimetry and treatment devices, and special services

Radiation Treatment Delivery

(Radiation treatment delivery [77401-77416] recognizes the technical component and the various energy levels)

77401 Radiation treatment delivery, superficial and/or ortho voltage

77402 Radiation treatment delivery, single treatment area, single port or parallel opposed ports, simple blocks or no blocks; up to 5 MeV

77403 6-10 MeV

77404 11-19 MeV

77406 20 MeV or greater

77407 Radiation treatment delivery, two separate treatment areas, three or more ports on a single treatment area, use of multiple blocks; up to 5 MeV

77408 6-10 MeV

77409 11-19 MeV

77411 20 MeV or greater

77412 Radiation treatment delivery, three or more separate treatment areas, custom blocking, tangential ports, wedges, rotational beam, compensators, electron beam; up to 5 MeV

77413 6-10 MeV

77414 11-19 MeV

77416 20 MeV or greater

77417 Therapeutic radiology port film(s)

77418 Intensity modulated treatment delivery, single or multiple fields/arcs, via narrow spatially and temporally modulated beams, binary, dynamic MLC, per treatment session

(For intensity modulated treatment planning, use 77301)

(For compensator-based beam modulation treatment delivery, use Category III code 0073T)

77421 Stereoscopic X-ray guidance for localization of target volume for the delivery of radiation therapy

►(Do not report 77421 in conjunction with 77432, 77435)◄

►(For placement of interstitial device[s] for radiation therapy guidance, prostate, use 55876)◄

Neutron Beam Treatment Delivery

77422 High energy neutron radiation treatment delivery; single treatment area using a single port or parallel-opposed ports with no blocks or simple blocking

77423 1 or more isocenter(s) with coplanar or non-coplanar geometry with blocking and/or wedge, and/or compensator(s)

Radiation Treatment Management

Radiation treatment management is reported in units of five fractions or treatment sessions, regardless of the actual time period in which the services are furnished. The services need not be furnished on consecutive days. Multiple fractions representing two or more treatment sessions furnished on the same day may be counted separately as long as there has been a distinct break in therapy sessions, and the fractions are of the character usually furnished on different days. Code 77427 is also reported if there are three or four fractions beyond a multiple of five at the end of a course of treatment; one or two fractions beyond a multiple of five at the end of a course of treatment are not reported separately. The professional services furnished during treatment management typically consist of:

- Review of port films;
- Review of dosimetry, dose delivery, and treatment parameters;
- Review of patient treatment set-up;
- Examination of patient for medical evaluation and management (eg, assessment of the patient's response to treatment, coordination of care and treatment, review of imaging and/or lab test results).

77427 Radiation treatment management, five treatments

77431 Radiation therapy management with complete course of therapy consisting of one or two fractions only

(77431 is not to be used to fill in the last week of a long course of therapy)

Introduction

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Surgery 10021-69990
Radiology (Including Nuclear Medicine and Diagnostic Ultrasound) 70010-79999
Pathology and Laboratory 80048-89356
Medicine (except Anesthesiology) . . 90281-99199, 99500-99602

Category II 0001F-6020F
Category III 0016T-0183T

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77336 Continuing medical physics consultation, including assessment of treatment parameters, quality assurance of dose delivery, and review of patient treatment documentation in support of the radiation oncologist, reported per week of therapy
CPT Assistant Fall 91:15, Oct 97:4, Nov 98:21

77370 Special medical radiation physics consultation
CPT Assistant Fall 91 14, Oct 97:4

Stereotactic Radiation Treatment Delivery

▲ 77371 Radiation treatment delivery, stereotactic radiosurgery (SRS), complete course of treatment of cranial lesion(s) consisting of 1 session; multi-source Cobalt 60 based
CPT Changes: An Insider's View 2007, 2008

▲ 77372 linear accelerator based
CPT Changes: An Insider's View 2007, 2008

(For radiation treatment management, use 77432)

77373 Stereotactic body radiation therapy, treatment delivery, per fraction to 1 or more lesions, including image guidance, entire course not to exceed 5 fractions
CPT Changes: An Insider's View 2007

(Do not report 77373 in conjunction with 77401-77416, 77418)

(For single fraction cranial lesion[s], see 77371, 77372)

Other Procedures

77399 Unlisted procedure, medical radiation physics, dosimetry and treatment devices, and special services
CPT Assistant Nov 98:21

Radiation Treatment Delivery

(Radiation treatment delivery [77401-77416] recognizes the technical component and the various energy levels)

77401 Radiation treatment delivery, superficial and/or ortho voltage
CPT Assistant Apr 03:14, Aug 03:10

77402 Radiation treatment delivery, single treatment area, single port or parallel opposed ports, simple blocks or no blocks; up to 5 MeV
CPT Assistant Apr 03:14, Aug 03:10
Clinical Examples in Radiology Spring 07:7-9, 12

77403 6-10 MeV
CPT Assistant Apr 03:14
Clinical Examples in Radiology Spring 07:7-9, 12

77404 11-19 MeV
CPT Assistant Apr 03:14
Clinical Examples in Radiology Spring 07:7-9, 12

77406 20 MeV or greater
CPT Assistant Apr 03.14, Aug 03:10
Clinical Examples in Radiology Spring 07:7-9, 12

77407 Radiation treatment delivery, two separate treatment areas, three or more ports on a single treatment area, use of multiple blocks; up to 5 MeV
CPT Assistant Apr 03:14, Aug 03 10
Clinical Examples in Radiology Spring 07:7-9, 12

77408 6-10 MeV
CPT Assistant Apr 03:14
Clinical Examples in Radiology Spring 07:7-9, 12

77409 11-19 MeV
CPT Assistant Apr 03:14

77411 20 MeV or greater
CPT Assistant Apr 03:14, Aug 03:10
Clinical Examples in Radiology Spring 07:7-9, 12

77412 Radiation treatment delivery, three or more separate treatment areas, custom blocking, tangential ports, wedges, rotational beam, compensators, electron beam; up to 5 MeV
CPT Assistant Apr 03:14, Aug 03:10; *CPT Changes: An Insider's View* 2006
Clinical Examples in Radiology Winter 06:20, Spring 07:7-9, 12

77413 6-10 MeV
CPT Assistant Fall 91:14, Apr 03:14
Clinical Examples in Radiology Spring 07:7-9, 12

77414 11-19 MeV
CPT Assistant Apr 03:14
Clinical Examples in Radiology Spring 07:7-9, 12

77416 20 MeV or greater
CPT Assistant Aug 03:10
Clinical Examples in Radiology Spring 07:7-9, 12

77417 Therapeutic radiology port film(s)
CPT Assistant Fall 91:14, Dec 97:11, Feb 06:14

77418 Intensity modulated treatment delivery, single or multiple fields/arcs, via narrow spatially and temporally modulated beams, binary, dynamic MLC, per treatment session
CPT Assistant Mar 05:1, 6, May 05:7; *CPT Changes: An Insider's View* 2002, 2005

(For intensity modulated treatment planning, use 77301)

(For compensator-based beam modulation treatment delivery, use Category III code 0073T)

77421 Stereoscopic X-ray guidance for localization of target volume for the delivery of radiation therapy
CPT Changes: An Insider's View 2006
Clinical Examples in Radiology Winter 06:18

(Do not report 77421 in conjunction with 77432, 77435)

►(For placement of interstitial device[s] for radiation therapy guidance, prostate, use 55876)◄

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Category II 0001F-7025F
Category III 0016T-0196T

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77331 Special dosimetry (eg, TLD, microdosimetry) (specify), only when prescribed by the treating physician
CPT Assistant Fall 91:13, Oct 97:4

77332 Treatment devices, design and construction; simple (simple block, simple bolus)
CPT Assistant Oct 97:4
Clinical Examples in Radiology Summer 07:10

77333 intermediate (multiple blocks, stents, bite blocks, special bolus)
CPT Assistant Oct 97:3
Clinical Examples in Radiology Summer 07:10

77334 complex (irregular blocks, special shields, compensators, wedges, molds or casts)
CPT Assistant Fall 91:14, Oct 97:4
Clinical Examples in Radiology Summer 07:9, 10

77336 Continuing medical physics consultation, including assessment of treatment parameters, quality assurance of dose delivery, and review of patient treatment documentation in support of the radiation oncologist, reported per week of therapy
CPT Assistant Fall 91:15, Oct 97:4, Nov 98:21

77370 Special medical radiation physics consultation
CPT Assistant Fall 91:14, Oct 97:4

Stereotactic Radiation Treatment Delivery

77371 Radiation treatment delivery, stereotactic radiosurgery (SRS), complete course of treatment of cranial lesion(s) consisting of 1 session; multi-source Cobalt 60 based
CPT Assistant Mar 07:7, Oct 07:1; *CPT Changes: An Insider's View* 2007, 2008

77372 linear accelerator based
CPT Assistant Mar 07:7, Oct 07:1; *CPT Changes: An Insider's View* 2007, 2008

(For radiation treatment management, use 77432)

77373 Stereotactic body radiation therapy, treatment delivery, per fraction to 1 or more lesions, including image guidance, entire course not to exceed 5 fractions
CPT Assistant Mar 07:7, Oct 07:1; *CPT Changes: An Insider's View* 2007

(Do not report 77373 in conjunction with 77401-77416, 77418)

(For single fraction cranial lesion[s], see 77371, 77372)

Other Procedures

77399 Unlisted procedure, medical radiation physics, dosimetry and treatment devices, and special services
CPT Assistant Nov 98:21

Radiation Treatment Delivery

(Radiation treatment delivery [77401-77416] recognizes the technical component and the various energy levels)

77401 Radiation treatment delivery, superficial and/or ortho voltage
CPT Assistant Apr 03:14, Aug 03:10, Oct 07:1

77402 Radiation treatment delivery, single treatment area, single port or parallel opposed ports, simple blocks or no blocks; up to 5 MeV
CPT Assistant Apr 03:14, Aug 03:10, Oct 07:1
Clinical Examples in Radiology Spring 07:7-9, 12

77403 6-10 MeV
CPT Assistant Apr 03:14
Clinical Examples in Radiology Spring 07:7-9, 12

77404 11-19 MeV
CPT Assistant Apr 03:14
Clinical Examples in Radiology Spring 07:7-9, 12

77406 20 MeV or greater
CPT Assistant Apr 03:14, Aug 03:10, Oct 07:1
Clinical Examples in Radiology Spring 07:7-9, 12

77407 Radiation treatment delivery, 2 separate treatment areas, 3 or more ports on a single treatment area, use of multiple blocks; up to 5 MeV
CPT Assistant Apr 03:14, Aug 03:10, Oct 07:1
Clinical Examples in Radiology Spring 07:7-9, 12

77408 6-10 MeV
CPT Assistant Apr 03:14
Clinical Examples in Radiology Spring 07:7-9, 12

77409 11-19 MeV
CPT Assistant Apr 03:14
Clinical Examples in Radiology Spring 07:7

77411 20 MeV or greater
CPT Assistant Apr 03:14, Aug 03:10, Oct 07:1
Clinical Examples in Radiology Spring 07:7-9, 12

77412 Radiation treatment delivery, 3 or more separate treatment areas, custom blocking, tangential ports, wedges, rotational beam, compensators, electron beam; up to 5 MeV
CPT Assistant Apr 03:14, Aug 03:10, Oct 07:1; *CPT Changes: An Insider's View* 2006
Clinical Examples in Radiology Winter 06:20, Spring 07:7-9, 12

77413 6-10 MeV
CPT Assistant Fall 91:14, Apr 03:14
Clinical Examples in Radiology Spring 07:7-9, 12

77414 11-19 MeV
CPT Assistant Apr 03:14
Clinical Examples in Radiology Spring 07:7-9, 12

77416 20 MeV or greater
CPT Assistant Aug 03:10, Oct 07:1
Clinical Examples in Radiology Spring 07:7-9, 12

77417 Therapeutic radiology port film(s)
CPT Assistant Fall 91:14, Dec 97:11, Feb 06:14, Oct 07:1

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77373 Stereotactic body radiation therapy, treatment delivery, per fraction to 1 or more lesions, including image guidance, entire course not to exceed 5 fractions
- *CPT Assistant* Mar 07:7, Oct 07:1; *CPT Changes: An Insider's View* 2007

(Do not report 77373 in conjunction with 77401-77416, 77418)

(For single fraction cranial lesion[s], see 77371, 77372)

Other Procedures

77399 Unlisted procedure, medical radiation physics, dosimetry and treatment devices, and special services
- *CPT Assistant* Nov 98:21

Radiation Treatment Delivery

(Radiation treatment delivery [77401-77416] recognizes the technical component and the various energy levels)

►(For intra-fraction localization and tracking of target, use 0197T)◄

77401 Radiation treatment delivery, superficial and/or ortho voltage
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1
- *Clinical Examples in Radiology* Summer 08:12

77402 Radiation treatment delivery, single treatment area, single port or parallel opposed ports, simple blocks or no blocks; up to 5 MeV
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77403 6-10 MeV
- *CPT Assistant* Apr 03:14
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77404 11-19 MeV
- *CPT Assistant* Apr 03:14
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77406 20 MeV or greater
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77407 Radiation treatment delivery, 2 separate treatment areas, 3 or more ports on a single treatment area, use of multiple blocks; up to 5 MeV
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77408 6-10 MeV
- *CPT Assistant* Apr 03:14
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77409 11-19 MeV
- *CPT Assistant* Apr 03:14
- *Clinical Examples in Radiology* Spring 07:7, Summer 08:12

77411 20 MeV or greater
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77412 Radiation treatment delivery, 3 or more separate treatment areas, custom blocking, tangential ports, wedges, rotational beam, compensators, electron beam; up to 5 MeV
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1; *CPT Changes: An Insider's View* 2006
- *Clinical Examples in Radiology* Winter 06:20, Spring 07:7-9, 12, Summer 08:12

77413 6-10 MeV
- *CPT Assistant* Fall 91:14, Apr 03:14
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77414 11-19 MeV
- *CPT Assistant* Apr 03:14
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77416 20 MeV or greater
- *CPT Assistant* Aug 03:10, Oct 07:1
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77417 Therapeutic radiology port film(s)
- *CPT Assistant* Fall 91:14, Dec 97:11, Feb 06:14, Oct 07:1

77418 Intensity modulated treatment delivery, single or multiple fields/arcs, via narrow spatially and temporally modulated beams, binary, dynamic MLC, per treatment session
- *CPT Assistant* Mar 05:1, 6, May 05:7; *CPT Changes: An Insider's View* 2002, 2005
- *Clinical Examples in Radiology* Summer 07:9

(For intensity modulated treatment planning, use 77301)

(For compensator-based beam modulation treatment delivery, use Category III code 0073T)

77421 Stereoscopic X-ray guidance for localization of target volume for the delivery of radiation therapy
- *CPT Assistant* Oct 07:1; *CPT Changes: An Insider's View* 2006
- *Clinical Examples in Radiology* Winter 06:18, Fall 08:10

(Do not report 77421 in conjunction with 77432, 77435)

►(For placement of interstitial device[s] for radiation therapy guidance, see 31627, 32553, 49411, 55876)◄

Neutron Beam Treatment Delivery

77422 High energy neutron radiation treatment delivery; single treatment area using a single port or parallel-opposed ports with no blocks or simple blocking
- *CPT Changes: An Insider's View* 2006
- *Clinical Examples in Radiology* Winter 06:18

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Format of the Terminology

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Example

25100 Arthrotomy, wrist joint; with biopsy
25105 with synovectomy

(Dose plan is optimized using inverse or forward planning technique for modulated beam delivery [eg, binary, dynamic MLC] to create highly conformal dose distribution. Computer plan distribution must be verified for positional accuracy based on dosimetric verification of the intensity map with verification of treatment set-up and interpretation of verification methodology)

77305 Teletherapy, isodose plan (whether hand or computer calculated); simple (1 or 2 parallel opposed unmodified ports directed to a single area of interest)
→ *CPT Assistant* Fall 91:15, Oct 97:3

77310 intermediate (3 or more treatment ports directed to a single area of interest)
→ *CPT Assistant* Fall 91:15, Oct 97:3

77315 complex (mantle or inverted Y, tangential ports, the use of wedges, compensators, complex blocking, rotational beam, or special beam considerations)
→ *CPT Assistant* Fall 91:15, Oct 97:3

(Only 1 teletherapy isodose plan may be reported for a given course of therapy to a specific treatment area)

77321 Special teletherapy port plan, particles, hemibody, total body
→ *CPT Assistant* Fall 91:14, Oct 97:4

77326 Brachytherapy isodose plan; simple (calculation made from single plane, 1 to 4 sources/ribbon application, remote afterloading brachytherapy, 1 to 8 sources)
→ *CPT Assistant* Winter 91:17, Apr 09:3; *CPT Changes: An Insider's View* 2003

(For definition of source/ribbon, see page 329)

77327 intermediate (multiplane dosage calculations, application involving 5 to 10 sources/ribbons, remote afterloading brachytherapy, 9 to 12 sources)
→ *CPT Assistant* Winter 91:17, Apr 09:3

77328 complex (multiplane isodose plan, volume implant calculations, over 10 sources/ribbons used, special spatial reconstruction, remote afterloading brachytherapy, over 12 sources)
→ *CPT Assistant* Winter 91:17, Apr 09:3

77331 Special dosimetry (eg, TLD, microdosimetry) (specify), only when prescribed by the treating physician
→ *CPT Assistant* Fall 91:13, Oct 97:4

77332 Treatment devices, design and construction; simple (simple block, simple bolus)
→ *CPT Assistant* Oct 97:4
→ *Clinical Examples in Radiology* Summer 07:10, Summer 08:12

77333 intermediate (multiple blocks, stents, bite blocks, special bolus)
→ *CPT Assistant* Oct 97:3
→ *Clinical Examples in Radiology* Summer 07:10, Summer 08:12

77334 complex (irregular blocks, special shields, compensators, wedges, molds or casts)
→ *CPT Assistant* Fall 91:14, Oct 97:4, Dec 08:9, Nov 09:3
→ *Clinical Examples in Radiology* Summer 07:9, 10, Summer 08:12

77336 Continuing medical physics consultation, including assessment of treatment parameters, quality assurance of dose delivery, and review of patient treatment documentation in support of the radiation oncologist, reported per week of therapy
→ *CPT Assistant* Fall 91:15, Oct 97:4, Nov 98:21
→ *Clinical Examples in Radiology*, Summer 08:12, 09:2, 6

77338 Multi-leaf collimator (MLC) device(s) for intensity modulated radiation therapy (IMRT), design and construction per IMRT plan
→ *CPT Changes: An Insider's View* 2010

(Do not report 77338 more than once per IMRT plan)

(For immobilization in IMRT treatment, see 77332-77334)

(Do not report 77338 in conjunction with 0073T, compensator based IMRT)

77370 Special medical radiation physics consultation
→ *CPT Assistant* Fall 91:14, Oct 97:4, May 09:8
→ *Clinical Examples in Radiology* Summer 08:12

Stereotactic Radiation Treatment Delivery

⊙ **77371** Radiation treatment delivery, stereotactic radiosurgery (SRS), complete course of treatment of cranial lesion(s) consisting of 1 session; multi-source Cobalt 60 based
→ *CPT Assistant* Mar 07:7, Oct 07:1; *CPT Changes: An Insider's View* 2007, 2008, 2010

77372 linear accelerator based
→ *CPT Assistant* Mar 07:7, Oct 07:1; *CPT Changes: An Insider's View* 2007, 2008

(For radiation treatment management, use 77432)

77373 Stereotactic body radiation therapy, treatment delivery, per fraction to 1 or more lesions, including image guidance, entire course not to exceed 5 fractions
→ *CPT Assistant* Mar 07:7, Oct 07:1; *CPT Changes: An Insider's View* 2007

(Do not report 77373 in conjunction with 77401-77416, 77418)

(For single fraction cranial lesion[s], see 77371, 77372)

Other Procedures

77399 Unlisted procedure, medical radiation physics, dosimetry and treatment devices, and special services
→ *CPT Assistant* Nov 98:21

Radiation Treatment Delivery

(Radiation treatment delivery [77401-77416] recognizes the technical component and the various energy levels)

(For intra-fraction localization and tracking of target, use 0197T)

77401 Radiation treatment delivery, superficial and/or ortho voltage
→ *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1
→ *Clinical Examples in Radiology* Summer 08:12

77402 Radiation treatment delivery, single treatment area, single port or parallel opposed ports, simple blocks or no blocks; up to 5 MeV
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77403 6-10 MeV
- *CPT Assistant* Apr 03:14
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77404 11-19 MeV
- *CPT Assistant* Apr 03:14
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77406 20 MeV or greater
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77407 Radiation treatment delivery, 2 separate treatment areas, 3 or more ports on a single treatment area, use of multiple blocks; up to 5 MeV
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1
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77408 6-10 MeV
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77409 11-19 MeV
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- *Clinical Examples in Radiology* Spring 07:7, Summer 08:12

77411 20 MeV or greater
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77412 Radiation treatment delivery, 3 or more separate treatment areas, custom blocking, tangential ports, wedges, rotational beam, compensators, electron beam; up to 5 MeV
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1; *CPT Changes: An Insider's View* 2006
- *Clinical Examples in Radiology* Winter 06:20, Spring 07:7-9, 12, Summer 08:12

77413 6-10 MeV
- *CPT Assistant* Fall 91:14, Apr 03:14
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77414 11-19 MeV
- *CPT Assistant* Apr 03:14
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77416 20 MeV or greater
- *CPT Assistant* Aug 03:10, Oct 07:1
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12

77417 Therapeutic radiology port film(s)
- *CPT Assistant* Fall 91:14, Dec 97:11, Feb 06:14, Oct 07:1

77418 Intensity modulated treatment delivery, single or multiple fields/arcs, via narrow spatially and temporally modulated beams, binary, dynamic MLC, per treatment session
- *CPT Assistant* Mar 05:1, 6, May 05:7, Mar 10:9; *CPT Changes: An Insider's View* 2002, 2005
- *Clinical Examples in Radiology* Summer 07:9

(For intensity modulated treatment planning, use 77301)

(For compensator-based beam modulation treatment delivery, use Category III code 0073T)

77421 Stereoscopic X-ray guidance for localization of target volume for the delivery of radiation therapy
- *CPT Assistant* Oct 07:1; *CPT Changes: An Insider's View* 2006
- *Clinical Examples in Radiology* Winter 06:18, Fall 08:10

(Do not report 77421 in conjunction with 77432, 77435)

(For placement of interstitial device[s] for radiation therapy guidance, see 31627, 32553, 49411, 55876)

Neutron Beam Treatment Delivery

77422 High energy neutron radiation treatment delivery; single treatment area using a single port or parallel-opposed ports with no blocks or simple blocking
- *CPT Changes: An Insider's View* 2006
- *Clinical Examples in Radiology* Winter 06:18

77423 1 or more isocenter(s) with coplanar or non-coplanar geometry with blocking and/or wedge, and/or compensator(s)
- *CPT Changes: An Insider's View* 2006
- *Clinical Examples in Radiology* Winter 06:18

Radiation Treatment Management

►Radiation treatment management is reported in units of five fractions or treatment sessions, regardless of the actual time period in which the services are furnished. The services need not be furnished on consecutive days. Multiple fractions representing two or more treatment sessions furnished on the same day may be counted separately as long as there has been a distinct break in therapy sessions, and the fractions are of the character usually furnished on different days. Code 77427 is also reported if there are three or four fractions beyond a multiple of five at the end of a course of treatment; one or two fractions beyond a multiple of five at the end of a course of treatment are not reported separately. Radiation treatment management requires **and includes** a minimum of one examination of the patient by the physician for medical evaluation and management (eg, assessment of the patient's response to treatment, coordination of care and treatment, review of imaging and/or lab test results with documentation) for each reporting of the radiation treatment management service. The professional services furnished during treatment management typically include:◄

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Inclusion of a descriptor and its associated five-digit code number in the CPT codebook is based on whether the procedure is consistent with contemporary medical practice and is performed by many practitioners in clinical practice in multiple locations. Inclusion in the CPT codebook does not represent endorsement by the American Medical Association (AMA) of any particular diagnostic or therapeutic procedure. Inclusion or exclusion of a procedure does not imply any health insurance coverage or reimbursement policy.

The CPT code set is published annually in the late summer or early fall as both electronic data files and books. The release of CPT data files on the Internet typically precedes the book by several weeks. In any case, January 1 is the effective date for use of the update of the CPT code set. The interval between the release of the update and the effective date is considered the implementation period and is intended to allow physicians and other providers, payers, and vendors to incorporate CPT changes into their systems. The exceptions to this schedule of release and effective dates are CPT Category III and vaccine product codes, which are released twice a year on January 1 or July 1 with effective dates for use six months later, and CPT Category II codes. Changes to the CPT code set are meant to be applied prospectively from the effective date.

The main body of the Category I section is listed in six sections. Each section is divided into subsections with anatomic, procedural, condition, or descriptor subheadings. The procedures and services with their identifying codes are presented in numeric order with one exception—the entire **Evaluation and Management** section (99201-99499) appears at the beginning of the listed procedures. These items are used by most physicians in reporting a significant portion of their services.

Section Numbers and Their Sequences

Evaluation and Management 99201-99499
Anesthesiology 00100-01999, 99100-99140
Surgery 10021-69990
Radiology (Including Nuclear Medicine and Diagnostic Ultrasound) 70010-79999
Pathology and Laboratory 80048-89356
Medicine (except Anesthesiology) 90281-99199, 99500-99602

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It is important to recognize that the listing of a service or procedure and its code number in a specific section of this book does not restrict its use to a specific specialty group. Any procedure or service in any section of this book may be used to designate the services rendered by any qualified physician or other qualified health care professional or entity (eg, hospital, clinical laboratory, home health agency).

A "physician or other qualified healthcare professional" is an individual who is qualified by education, training, licensure/regulation (when applicable), and facility privileging (when applicable) who performs a professional service within his/her scope of practice and independently reports that professional service. These professionals are distinct from "clinical staff". A clinical staff member is a person who works under the supervision of a physician or other qualified healthcare professional and who is allowed by law, regulation and facility policy to perform or assist in the performance of a specified professional service, but who does not individually report that professional service. Other policies may also affect who may report specific services.

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►Throughout the CPT code set the use of terms such as "physician," "qualified health care professional," or "individual" is not intended to indicate that other entities may not report the service. In selected instances, specific instructions may define a service as limited to professionals or limited to other entities (eg, hospital or home health agency).◄

Instructions, typically included as parenthetical notes with selected codes, indicate that a code should not be reported with another code or codes. These instructions are intended to prevent errors of significant probability and are not all inclusive. For example, the code with such instructions may be a component of another code and therefore it would be incorrect to report both codes even when the component service is performed. These instructions are not intended as a listing of all possible code combinations that should not be reported, nor do they indicate all possible code combinations

that are appropriately reported. When reporting codes for services provided, it is important to assure the accuracy and quality of coding through verification of the intent of the code by use of the related guidelines, parenthetical instructions, and coding resources, including *CPT Assistant* and other publications resulting from collaborative efforts of the American Medical Association with the medical specialty societies (ie, *Clinical Examples in Radiology*).

Format of the Terminology

The CPT code set has been developed as stand-alone descriptions of medical procedures. However, some of the procedures in the CPT codebook are not printed in their entirety but refer back to a common portion of the procedure listed in a preceding entry. This is evident when an entry is followed by one or more indentations. This is done in an effort to conserve space.

Example

25100 Arthrotomy, wrist joint; with biopsy

25105 with synovectomy

Note that the common part of code 25100 (the part before the semicolon) should also be considered part of code 25105. Therefore, the full procedure represented by code 25105 should read:

25105 Arthrotomy, wrist joint; with synovectomy

Requests to Update the CPT Nomenclature

The effectiveness of the CPT nomenclature depends on constant updating to reflect changes in medical practice. This can only be accomplished through the interest and timely suggestions of practicing physicians, medical specialty societies, state medical associations, and other organizations and agencies. Accordingly, the AMA welcomes correspondence, inquiries, and suggestions concerning old and new procedures, as well as other matters such as codes and indices.

To submit a suggestion to add, delete, or revise codes contained in the CPT codebook, please contact:

CPT Editorial Research & Development
American Medical Association
515 North State Street
Chicago, Illinois 60654

Coding change request forms are available at the AMA's CPT Web site: www.ama-assn.org/ama/pub/category/3866.html.

All proposed changes of the CPT codebook will be considered by the CPT Editorial Panel with consultation of appropriate medical specialty societies.

Guidelines

Specific guidelines are presented at the beginning of each of the sections. These guidelines define items that are necessary to appropriately interpret and report the procedures and services contained in that section. For example, in the **Medicine** section, specific instructions are provided for handling unlisted services or procedures, special reports, and supplies and materials provided. Guidelines also provide explanations regarding terms that apply only to a particular section. For instance, **Radiology Guidelines** provide a definition of the unique term, "radiological supervision and interpretation." While in **Anesthesia,** a discussion of reporting time is included.

Add-on Codes

Some of the listed procedures are commonly carried out in addition to the primary procedure performed. These additional or supplemental procedures are designated as add-on codes with the + symbol and they are listed in **Appendix D** of the CPT codebook. Add-on codes in *CPT 2013* can be readily identified by specific descriptor nomenclature that includes phrases such as "each additional" or "(List separately in addition to primary procedure)."

The add-on code concept in *CPT 2013* applies only to add-on procedures or services performed by the same physician. Add-on codes describe additional intra-service work associated with the primary procedure, eg, additional digit(s), lesion(s), neurorrhaphy(s), vertebral segment(s), tendon(s), joint(s).

Add-on codes are always performed in addition to the primary service or procedure and must never be reported as a stand-alone code. All add-on codes found in the CPT codebook are exempt from the multiple procedure concept (see the modifier 51 definition in **Appendix A**).

Modifiers

A modifier provides the means to report or indicate that a service or procedure that has been performed has been altered by some specific circumstance but not changed in its definition or code. Modifiers also enable health care professionals to effectively respond to payment policy requirements established by other entities. The judicious application of modifiers obviates the necessity for separate procedure listings that may describe the modifying circumstance. Modifiers may be used to indicate to the recipient of a report that:

- A service or procedure had both a professional and technical component.
- A service or procedure was performed by more than one physician and/or in more than one location.
- A service or procedure was increased or reduced.
- Only part of a service was performed.
- An adjunctive service was performed.
- A bilateral procedure was performed.
- A service or procedure was provided more than once.
- Unusual events occurred.

Example

A physician providing diagnostic or therapeutic radiology services, ultrasound, or nuclear medicine services in a hospital would add modifier 26 to report the professional component.

73090 with modifier 26 = Professional component only for an X-ray of the forearm

Example

Two surgeons may be required to manage a specific surgical problem. When two surgeons work together as primary surgeons performing distinct part(s) of a procedure, each surgeon should report his/her distinct operative work by adding modifier 62 to the procedure code and any associated code(s) for that procedure as long as both surgeons continue to work

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77338 Multi-leaf collimator (MLC) device(s) for intensity modulated radiation therapy (IMRT), design and construction per IMRT plan
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(For immobilization in IMRT treatment, see 77332-77334)

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77370 Special medical radiation physics consultation
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Stereotactic Radiation Treatment Delivery

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(For radiation treatment management, use 77432)

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(For single fraction cranial lesion[s], see 77371, 77372)

Other Procedures

77399 Unlisted procedure, medical radiation physics, dosimetry and treatment devices, and special services
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Introduction

►*Current Procedural Terminology* (CPT®), Fourth Edition, is a set of codes, descriptions, and guidelines intended to describe procedures and services performed by physicians and other health care professionals, or entities. Each procedure or service is identified with a five-digit code. The use of CPT codes simplifies the reporting of procedures and services. In the CPT code set, the term "procedure" is used to describe services, including diagnostic tests.

Inclusion of a descriptor and its associated five-digit code number in the CPT Category I code set is based on whether the procedure or service is consistent with contemporary medical practice and is performed by many practitioners in clinical practice in multiple locations. Inclusion in the CPT code set does not represent endorsement by the American Medical Association (AMA) of any particular diagnostic or therapeutic procedure or service. Inclusion or exclusion of a procedure or service does not imply any health insurance coverage or reimbursement policy.◄

The CPT code set is published annually in the late summer or early fall as both electronic data files and books. The release of CPT data files on the Internet typically precedes the book by several weeks. In any case, January 1 is the effective date for use of the update of the CPT code set. The interval between the release of the update and the effective date is considered the implementation period and is intended to allow physicians and other providers, payers, and vendors to incorporate CPT changes into their systems. The exceptions to this schedule of release and effective dates are CPT Category III and vaccine product codes, which are released twice a year on January 1 or July 1 with effective dates for use six months later, and CPT Category II codes. Changes to the CPT code set are meant to be applied prospectively from the effective date.

The main body of the Category I section is listed in six sections. Each section is divided into subsections with anatomic, procedural, condition, or descriptor subheadings. The procedures and services with their identifying codes are presented in numeric order with one exception—the entire **Evaluation and Management** section (99201-99499) appears at the beginning of the listed procedures. These items are used by most physicians in reporting a significant portion of their services.

Section Numbers and Their Sequences

Evaluation and Management 99201-99499
Anesthesiology 00100-01999, 99100-99140
Surgery 10021-69990
Radiology (Including Nuclear Medicine and Diagnostic Ultrasound) 70010-79999
Pathology and Laboratory 80047-89398
Medicine (except Anesthesiology) 90281-99199, 99500-99607

The first and last code numbers and the subsection name of the items appear at the top margin of most pages (eg, "11010-11306 Surgery/Integumentary System"). The continuous pagination of the CPT codebook is found on the lower margin of each page along with explanation of any code symbols that are found on that page.

Instructions for Use of the CPT Codebook

Select the name of the procedure or service that accurately identifies the service performed. Do not select a CPT code that merely approximates the service provided. If no such specific code exists, then report the service using the appropriate unlisted procedure or service code. In surgery, it may be an operation; in medicine, a diagnostic or therapeutic procedure; in radiology, a radiograph. Other additional procedures performed or pertinent special services are also listed. When necessary, any modifying or extenuating circumstances are added. Any service or procedure should be adequately documented in the medical record.

►It is equally important to recognize that as techniques in medicine and surgery have evolved, new types of services, including minimally invasive surgery, as well as endovascular, percutaneous, and endoscopic interventions have challenged the traditional distinction of Surgery vs Medicine. Thus, the listing of a service or procedure in a specific section of this book should not be interpreted as strictly classifying the service or procedure as "surgery" or "not surgery" for insurance or other purposes. The placement of a given service in a specific section of the book may reflect historical or other considerations (eg, placement of the percutaneous peripheral vascular endovascular interventions in the Surgery/Cardiovascular System section, while the percutaneous coronary interventions appear in the Medicine/Cardiovascular section).

When advanced practice nurses and physician assistants are working with physicians, they are considered as working in the exact same specialty and exact same subspecialties as the physician. A "physician or other qualified health care professional" is an individual who is qualified by education, training, licensure/regulation (when applicable), and facility privileging (when applicable) who performs a professional service within his/her scope of practice and independently reports that professional service. These professionals are distinct from "clinical staff." A clinical staff member is a person who works under the supervision of a physician or other qualified health care professional and who is allowed by law, regulation, and facility policy to perform or assist in the performance of a specified professional service, but who does not individually report that professional service. Other policies may also affect who may report specific services.◄

Throughout the CPT code set the use of terms such as "physician," "qualified health care professional," or "individual" is not intended to indicate that other entities may not report the service. In selected instances, specific instructions may

Throughout the CPT code set the use of terms such as "physician," "qualified health care professional," or "individual" is not intended to indicate that other entities may not report the service. In selected instances, specific instructions may define a service as limited to professionals or limited to other entities (eg, hospital or home health agency).

Instructions, typically included as parenthetical notes with selected codes, indicate that a code should not be reported with another code or codes. These instructions are intended to prevent errors of significant probability and are not all inclusive. For example, the code with such instructions may be a component of another code and therefore it would be incorrect to report both codes even when the component service is performed. These instructions are not intended as a listing of all possible code combinations that should not be reported, nor do they indicate all possible code combinations that are appropriately reported. When reporting codes for services provided, it is important to assure the accuracy and quality of coding through verification of the intent of the code by use of the related guidelines, parenthetical instructions, and coding resources, including *CPT Assistant* and other publications resulting from collaborative efforts of the American Medical Association with the medical specialty societies (ie, *Clinical Examples in Radiology*).

Format of the Terminology

The CPT code set has been developed as stand-alone descriptions of medical procedures. However, some of the procedures in the CPT codebook are not printed in their entirety but refer back to a common portion of the procedure listed in a preceding entry. This is evident when an entry is followed by one or more indentations. This is done in an effort to conserve space.

Example

25100 Arthrotomy, wrist joint; with biopsy

25105 with synovectomy

Note that the common part of code 25100 (the part before the semicolon) should also be considered part of code 25105. Therefore, the full procedure represented by code 25105 should read:

25105 Arthrotomy, wrist joint; with synovectomy

Requests to Update the CPT Nomenclature

►The effectiveness of the CPT nomenclature depends on constant updating to reflect changes in medical practice. This can only be accomplished through the interest and timely suggestions of practicing physicians and other qualified health care professionals, specialty/professional societies, state medical associations, organizations, agencies, individual users of the CPT code set, and other stakeholders. Accordingly, the AMA welcomes correspondence, inquiries, and suggestions concerning CPT coding and nomenclature for old and new procedures and services, as well as any matters relating to the CPT code set.

For information on submission of an application to add, delete, or revise codes contained in the CPT code set, please see www.ama-assn.org/go/cpt-processfaq or contact:◄

CPT Editorial Research & Development
American Medical Association
330 North Wabash Avenue
Suite 39300
Chicago IL 60611-5885

►Code change applications are available at the AMA's CPT Web site: www.ama-assn.org/go/cpt-application.

All proposed changes to the CPT code set will be considered by the CPT Editorial Panel, in consultation with medical specialty societies as represented by the CPT Advisory Committee, other health care professional societies as represented by the Health Care Professionals Advisory Committee (HCPAC), and other interested parties.◄

Application Submission Requirements

►All complete CPT code change applications are reviewed and evaluated by the CPT staff, the CPT/HCPAC Advisory Committee, and the CPT Editorial Panel. Strict conformance with the following is required for review of a code change application:

- Submission of a complete application, including all necessary supporting documents
- Adherence to all posted deadlines
- Cooperation with requests from the CPT staff and/or Editorial Panel members for clarification and information; ***and***
- Compliance with CPT Lobbying Policy◄

General Criteria for Category I and Category III Codes

►All Category I or Category III code change applications must satisfy each of the following criteria:

- The proposed descriptor is unique, well-defined, and describes a procedure or service that is clearly identified and distinguished from existing procedures and services already in the CPT code set.
- The descriptor structure, guidelines, and instructions are consistent with the current CPT Editorial Panel standards for maintenance of the code set.
- The proposed descriptor for the procedure or service is neither a fragmentation of an existing procedure or service nor currently reportable as a complete service by one or more existing codes (with the exclusion of unlisted codes). However, procedures and services frequently performed together may require new or revised codes.
- The structure and content of the proposed code descriptor accurately reflects the procedure or service as typically performed. If always or frequently performed with one or more other procedures or services, the descriptor structure and content will reflect the typical combination or complete procedure or service.
- The descriptor for the procedure or service is not proposed as a means to report extraordinary circumstances related to

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77331 Special dosimetry (eg, TLD, microdosimetry) (specify), only when prescribed by the treating physician
- *CPT Assistant* Fall 91:13, Oct 97:4
- *Clinical Examples in Radiology* Summer 09:5, 6

77332 Treatment devices, design and construction; simple (simple block, simple bolus)
- *CPT Assistant* Oct 97:4, Oct 10:3
- *Clinical Examples in Radiology* Summer 07:10, Summer 08:12, Summer 09:6

77333 intermediate (multiple blocks, stents, bite blocks, special bolus)
- *CPT Assistant* Oct 97:3, Oct 10:3
- *Clinical Examples in Radiology* Summer 07:10, Summer 08:12, Summer 09:6

77334 complex (irregular blocks, special shields, compensators, wedges, molds or casts)
- *CPT Assistant* Fall 91:14, Oct 97:4, Dec 08:9, Nov 09:3, Oct 10:3, Dec 10:15
- *Clinical Examples in Radiology* Summer 07:9, 10, Summer 08:12, Summer 09:2, 6

77336 Continuing medical physics consultation, including assessment of treatment parameters, quality assurance of dose delivery, and review of patient treatment documentation in support of the radiation oncologist, reported per week of therapy
- *CPT Assistant* Fall 91:15, Oct 97:4, Nov 98:21, Oct 10:3
- *Clinical Examples in Radiology* Summer 08:12, Summer 09:2, 6

77338 Multi-leaf collimator (MLC) device(s) for intensity modulated radiation therapy (IMRT), design and construction per IMRT plan
- *CPT Assistant* Oct 10:3, Dec 10:15; *CPT Changes: An Insider's View* 2010

(Do not report 77338 more than once per IMRT plan)

(For immobilization in IMRT treatment, see 77332-77334)

(Do not report 77338 in conjunction with 0073T, compensator based IMRT)

77370 Special medical radiation physics consultation
- *CPT Assistant* Fall 91:14, Oct 97:4, May 09:8, Oct 10:3
- *Clinical Examples in Radiology* Summer 08:12, Summer 09:6, 9

Stereotactic Radiation Treatment Delivery

⊙ **77371** Radiation treatment delivery, stereotactic radiosurgery (SRS), complete course of treatment of cranial lesion(s) consisting of 1 session; multi-source Cobalt 60 based
- *CPT Assistant* Mar 07:7, Oct 07:1, Oct 10:3, Jul 11:12; *CPT Changes: An Insider's View* 2007, 2008, 2010
- *Clinical Examples in Radiology* Summer 09:7

77372 linear accelerator based
- *CPT Assistant* Mar 07:7, Oct 07:1, Oct 10:3, Jul 11:12; *CPT Changes: An Insider's View* 2007, 2008
- *Clinical Examples in Radiology* Summer 09:7

(For radiation treatment management, use 77432)

77373 Stereotactic body radiation therapy, treatment delivery, per fraction to 1 or more lesions, including image guidance, entire course not to exceed 5 fractions
- *CPT Assistant* Mar 07:7, Oct 07:1, Oct 10:3, Jul 11:12; *CPT Changes: An Insider's View* 2007
- *Clinical Examples in Radiology* Summer 09:7

(Do not report 77373 in conjunction with 77401-77416, 77418)

(For single fraction cranial lesion[s], see 77371, 77372)

Other Procedures

77399 Unlisted procedure, medical radiation physics, dosimetry and treatment devices, and special services
- *CPT Assistant* Nov 98:21, Oct 10:3

Radiation Treatment Delivery

(Radiation treatment delivery [77401-77416] recognizes the technical component and the various energy levels)

(For intra-fraction localization and tracking of target, use 0197T)

77401 Radiation treatment delivery, superficial and/or ortho voltage
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1, Oct 10:3
- *Clinical Examples in Radiology* Summer 08:12, Summer 09:7

77402 Radiation treatment delivery, single treatment area, single port or parallel opposed ports, simple blocks or no blocks; up to 5 MeV
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1, Oct 10:3
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12, Summer 09:7

77403 6-10 MeV
- *CPT Assistant* Apr 03:14, Oct 10:3
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12, Summer 09:7

77404 11-19 MeV
- *CPT Assistant* Apr 03:14, Oct 10:3
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12, Summer 09:7

77406 20 MeV or greater
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1, Oct 10:3
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12, Summer 09:7

77407 Radiation treatment delivery, 2 separate treatment areas, 3 or more ports on a single treatment area, use of multiple blocks; up to 5 MeV
- *CPT Assistant* Apr 03:14, Aug 03:10, Oct 07:1
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12, Summer 09:7

77408 6-10 MeV
- *CPT Assistant* Apr 03:14
- *Clinical Examples in Radiology* Spring 07:7-9, 12, Summer 08:12, Summer 09:7

77409 11-19 MeV
- *CPT Assistant* Apr 03:14
- *Clinical Examples in Radiology* Spring 07:7, Summer 08:12, Summer 09:7

Radiology

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ALLERGY, DERMATOLOGY & SKIN CANCER CENTER
GARY L. MARDER, D.O., F.A.A.C.S.
9580 South Federal Highway
Port St Lucie, FL 34952
772 335-1500

Florida Society of Dermatology
Florida Society of Dermatologic Surgery
American Society of Dermatologic Surgery
Dermatologic Radiotherapy
International Society of Dermatologic Surgery

AFFIDAVIT

MEDICARE
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JUN 02 2008
MR PART A
UTILIZATION AUDIT

May 19, 2008

Attention: Rhonda Ryan
Medical Review, Part B
Medicare Program Integrity
First Coast Service Options Inc

Dear Rhonda,

Enclosed please find my affidavit as requested, also please find excellent articles on **hyperfractionation** for Radiation Therapy. The articles document that hyperfractionation or two times a day treatment with radiation therapy which is the treatment protocol that I used with my patient has a higher cure rate , less tissue morbidity i.e. no cartilage necrosis and is much more efficacious and beneficial for treating the patient's tumors. Also enclosed please find all requested records. Also as you know, **Medicine** is an **art** as well as a **science**. I have never had a patient with tissue necrosis of the cartilage of the nose or of the ear or of gum/bone necrosis when treating the lip.
Our patients wait for four hours between each treatment sessions. And for each different tumor and separate tumor site, the appropriate radiation set up, lead shields, nasal bolus, and or stents must be utilized. Thank you again, Be well.

Respectfully yours,

Gary L. Marder, D.O.
Board Certified Dermatologist
Assistant Clinical Professor of Dermatology
Assistant Clinical Professor of Surgery
Southeastern/Nova University

Associate Professor of Dermatology
U.O.M.H.S./Des Moines University
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Bradenton, Florida

MICHELLE KIRBY

EXHIBIT 150016317

National Cancer Institute
U.S. National Institutes of Health www.cancer.gov

Send to Printer

Radiation Therapy and You: Support for People With Cancer

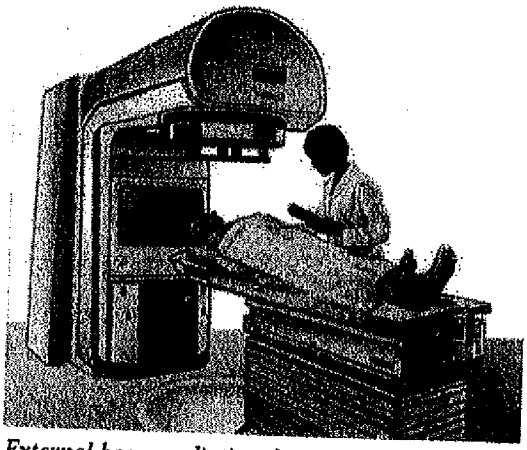
Posted: 04/20/2007

External Beam Radiation Therapy

What is external beam radiation therapy?

External beam radiation therapy comes from a machine that aims radiation at your cancer. The machine is large and may be noisy. It does not touch you, but rotates around you, sending radiation to your body from many directions.

External beam radiation therapy is a local treatment, meaning that the radiation is aimed only at a specific part of your body. For example, if you have lung cancer, you will get radiation to your chest only and not the rest of your body.



External beam radiation therapy comes from a machine that aims radiation at your cancer.

How often will I get external beam radiation therapy?

Most people get external beam radiation therapy once a day, 5 days a week, Monday through Friday. Treatment lasts for 2 to 10 weeks, depending on the type of cancer you have and the goal of your treatment. The time between your first and last radiation therapy sessions is called a course of treatment.

Radiation is sometimes given in smaller doses twice a day (hyperfractionated radiation therapy). Your doctor may prescribe this type of treatment if he or she feels that it will work better. Although side effects may be more severe, there may be fewer late side effects. Doctors are doing research to see which types of cancer are best treated this way.

FAR15B0615900619317

RADIATION THERAPY ONCOLOGY GROUP

RTOG 95-12

A RANDOMIZED STUDY OF HYPERFRACTIONATION VERSUS CONVENTIONAL FRACTIONATION IN T_2 SQUAMOUS CELL CARCINOMA OF THE VOCAL CORD

RTOG Study Chairs *(95-12)*

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Activation Date — April 1, 1996
Closure — **July 22, 2003**

Current Edition: — **April 30, 2001**
Includes Revisions 1-3

This protocol was designed and developed by the Radiation Therapy Oncology Group *(RTOG)* of the American College of Radiology *(ACR)*. It is intended to be used only in conjunction with institution-specific IRB approval for study entry. No other use or reproduction is authorized by RTOG nor does RTOG assume any responsibility for unauthorized use of this protocol.

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RADIATION THERAPY ONCOLOGY GROUP

RTOG 95-12
EORTC 22992

A RANDOMIZED STUDY OF HYPERFRACTIONATION VERSUS CONVENTIONAL FRACTIONATION IN T_2 SQUAMOUS CELL CARCINOMA OF THE VOCAL CORD

SCHEMA

STRATIFY

Stage
1. $T2_a$
2. $T2_b$

RANDOMIZE

Arm 1: 70 Gy/2 Gy once per day/7 Weeks *(35 Fractions)*

Arm 2: 79.2 Gy/1.2 b.i.d/6.5 weeks *(66 Fractions)*

Eligibility: *(See Section 3.0 for details)*

- Histopathologically-proven squamous cell glottic larynx *(verrucal and adenocarcinoma are excluded)*
- Age ≥ 18
- Modified AJCC Stage II *(T2a, T2b, N0)*
- Karnofsky ≥ 60
- No prior radiotherapy, chemotherapy or surgery other than biopsy
- No prior *(≤ 5 years)* or concurrent malignancy
- Signed study-specific consent form prior to randomization

Required Sample Size: 240

4/30/01

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1.0 INTRODUCTION

According to the American Cancer Society *(ACS 1994)*, larynx cancer will be diagnosed in 12,800 patients in the United States in 1994. Ten thousand of these will be males, 2,600 females; approximately 3,800 patients will die from larynx cancer. The overall five-year survival is 67% for whites and 53% for blacks. Approximately 75% of tumors are located in the glottis.[7]

In general, the treatment policy in the United States for early glottic cancer consists of definitive radiotherapy with surgery reserved for salvage. While some patients with T2 disease are selected for surgery, many patients are offered radiotherapy alone as the initial step in management.

Early T1 and T2 regions of the vocal cord are usually treated with small fields *(4-6 cm)* encompassing the primary site only. Total doses have varied from 56.25 Gy to 78 Gy depending on the extent of tumor and fractionation.[6,13,14] Within this dose range, a variety of fractionation schedules have been used. In once-a-day programs, fraction size has varied from 1.8 Gy to 3.4 Gy.[3,9,11] Conventional treatment is considered to be 1.8-2.0 Gy per fraction to a total dose of 60-70 Gy. Several tumor related, patient related and treatment related factors have been found to influence the chance of local control: stage, impaired cord mobility, gender, anterior commissure involvement, subglottic extent, obesity, fraction size, field size, overall time and total dose. While more than 3,000 patients have been reported in the literature, nearly all of these come from single institution retrospective studies. Prospective trials focusing on laryngeal carcinoma and evaluating stage, fractionation or other factors have not been performed to our knowledge.

1.1 Altered Fractionation in Head and Neck Cancer

For T2 vocal cord carcinoma, fractionation schedules can be grouped into three categories: hypofractionation *(2.5-3.4 Gy per fraction, once a day)*, conventional fractionation *(1.8-2.25 Gy per fraction, once a day)*, and hyperfractionation *(1.1-1.2 Gy per fraction, twice a day)*. Slevin et al. have recently reviewed the influence of tumor dose versus dose per fraction on local control and the occurrence of late normal tissue complications using hypofractionation versus conventional fractionation.[10] Interestingly, local control was essentially equivalent *(70-75%)* regardless of fraction size or dose. However, patients receiving 3.3 to 3.4 Gy per fraction experienced a higher incidence of late complications including necrosis, severe edema or stenosis resulting in laryngectomy in approximately 4% of patients.

Hyperfractionation has been used in small retrospective studies for laryngeal carcinoma. The University of Florida has reported improved results in 35 patients treated with hyperfractionation in comparison to historical controls in T2 lesions.[3,8] Fein et al. have shown that local control at five years appears to increase from 81% to 91% when comparing 2.25 Gy once a day *(total dose 67.5 Gy)* to 1.2 Gy twice a day *(total dose 74.4-76.8 Gy)*. A similar retrospective comparison was performed at M.D. Anderson Cancer Center.[25] Forty one patients with T2 and T3 supraglottic cancers showed improved two-year control *(87% vs, 76%, p = 0.4)* using hyperfractionation compared to conventional treatment.

Hyperfractionation in head and neck cancer using doses of 1.1-1.2 Gy per fraction twice daily has been tested in several prospective studies including a completed RTOG *(79-13)* randomized phase III trial, and EORTC trial, an Indian trial, and an RTOG *(83-13)* randomized phase I/II trial.[1,2,4,5] In the EORTC trial,[4] patients with oropharyngeal carcinoma, Stage T2-T3, N0-N1 *(< 3 cm)* were randomized to receive conventional radiotherapy with 70 Gy in 35 fractions in seven weeks or hyperfractionated radiotherapy with 80.5 Gy in 70 fractions *(1.15 Gy per fraction)* in seven weeks. Results show a significantly improved local-regional control *(59% vs. 40% at 5 years)* rate for patients with T2-3N0-N1 disease when treated with hyperfractionated radiotherapy compared to conventional treatment *(p=0.001)*. A borderline significant advantage in five year survival for all patients enrolled was seen in the hyperfractionation arm *(p=0.08)*. In the Indian trial, 212 patients with T2-T3, N0-N1 head and neck cancers were randomized to receive once-a-day radiotherapy with 2 Gy per fraction to 66 Gy in 33 fractions over 6.5 weeks or twice a day radiotherapy with 1.2 Gy per fraction to 79.2 Gy in 66 fractions over 6.5 weeks. Of the 176 evaluable patients, those treated with the BID regimen had a significantly better two-year disease free survival rate *(63% vs. 33%, p= < 0.01)* and actuarial survival *(71% vs. 45%, p= < 0.005)*.[2] However, the total dose *(66 Gy)* for the standard fractionation arm is lower than that which is commonly used in the United States for these patients.

FCSO-12292014-00000434

FAR1580015000019317

LABORATORY SCIENCES

Hyperfractionated External Beam Radiation Therapy in the Treatment of Murine Transgenic Retinoblastoma

Brandy C. Hayden, BS; Timothy G. Murray, MD; Nicole Cicciarelli; Ingrid U. Scott, MD, MPH; Anastassia Alexandridou, MD; Eleut Hernandez, LAT; Xiaodong Wu, PhD; Arnold M. Markoe, MD; William Feuer, MS; Lilia Fulton, BA; Joan M. O'Brien, MD

Objective: To determine the in vivo efficacy of hyperfractionated external beam radiation therapy (EBRT) in comparison with standard daily EBRT in a murine model of heritable retinoblastoma.

Methods: Two hundred twenty eyes from 6-week-old simian virus-40 large T-antigen–positive mice were treated with a total dose of EBRT ranging from 10-76 Gy (1000 to 7600 rad). One hundred ten eyes underwent EBRT administered in 2.0-Gy (200-rad) fractions once per day. Forty-two eyes received hyperfractionated EBRT administered in 1.2-Gy (120-rad) fractions twice per day, while 48 eyes received EBRT twice daily in fractions of 5.0 Gy (500 rad). Twenty eyes served as untreated controls. All eyes were obtained for histopathologic examination and graded positive if any tumor was present.

Results: A dose-dependent inhibition of ocular tumor was observed for EBRT in these transgenic retinoblastoma mice. The tumor control dose for 50% of eyes (TCD_{50}) treated with 2.0 Gy fractions of EBRT was 45 Gy (4500 rad) when treatments were administered once daily. A significant increase in tumor control was observed when treatments were administered twice per day at fractions of 1.2 Gy, resulting in a TCD_{50} of 33 Gy (3300 rad) ($P=.003$). A further increase in tumor control was observed when twice-daily EBRT was administered in 5.0 Gy fractions resulting in a TCD_{50} of 28 Gy (2800 rad).

Conclusions: Hyperfractionated EBRT safely and effectively controls intraocular retinoblastoma in this transgenic animal model. Use of hyperfractionation allows for a reduction in total radiation delivered dose, while shortening the total treatment time.

Clinical Relevance: This treatment approach may be applicable in the management of pediatric retinoblastoma by maintaining excellent tumor control, while reducing treatment-associated complications.

Arch Ophthalmol. 2002;120:353-359

From the Bascom Palmer Eye Institute, Department of Ophthalmology (Mss Hayden and Cicciarelli, Drs Murray, Scott, Alexandridou, and Markoe, and Messrs Hernandez and Feuer), and Department of Radiation/Oncology, Sylvester Comprehensive Cancer Center (Drs Murray, Wu, and Markoe), University of Miami, Miami, Fla; and Department of Ophthalmology, University of California, San Francisco (Ms Fulton and Dr O'Brien).

RETINOBLASTOMA, arising from embryonic photoreceptor cells in the eye, is the most common primary intraocular malignancy in childhood.[1,2] Children with a germline *RB* gene mutation are predisposed to bilateral eye involvement and a lifetime predilection for cancer involvement.[3-5]

Recent evidence suggests an increase in the incidence of retinoblastoma during the last 40 years, possibly because of more successful methods of treatment resulting in improved patient survival and/or increased mutation rates.[6] Current treatment methods include enucleation, scleral plaque irradiation, cryotherapy, photocoagulation, external beam radiotherapy (EBRT), chemotherapy, and combined therapeutic modalities.[2,7,8]

Retinoblastoma is a highly radiosensitive tumor and can be effectively treated with ionizing EBRT.[9-11] In the past, EBRT was administered most commonly to children with bilateral retinoblastoma that was untreatable with local therapies.[12] This treatment modality was generally preferred if a tumor was larger than 15 mm in diameter, if it was located adjacent to the optic disc or fovea, if multiple tumors were present, or if extensive vitreous seeding of tumor cells was noted.[9] Failures of EBRT leading to enucleation were often due to progression of vitreous seeds, recurrences from previously existing tumors, or the development of new intraocular tumors.[13]

Although EBRT has been shown to improve ocular and visual prognosis in retinoblastoma survivors, it is associated with multiple complications.[14-18] Current concerns related to the application of radiotherapy in the treatment of retinoblastoma have focused on delayed complications including radiation-enhanced second tumor

FCSO-12292014-00000435

FAR1580615000619317

MATERIALS AND METHODS

The study protocol was approved by the University of Miami School of Medicine Animal Care and Use Review Board, Miami, Fla. All experiments in this study were conducted in accordance with the Association for Research in Vision and Ophthalmology guidelines for the use of animals in ophthalmologic and vision research.

Two hundred twenty simian virus-40 large T-antigen transgene-bearing mice were treated, as described below, beginning at 6 weeks of age. Transgenic animals were identified through polymerase chain reaction analysis of tail DNA. Transgene-positive animals develop bilateral, heritable retinoblastoma that resembles human retinoblastoma. All animals were anesthetized with a combination of intraperitoneal ketamine hydrochloride and xylazine hydrochloride and topical proparacaine hydrochloride for the purpose of tail blood extraction. No anesthesia was required for EBRT.

ORBITAL EBRT

Two hundred twenty mouse eyes were treated, as described herein, with fractionated EBRT with the use of a 10-mV x-ray machine (Clinac-2100; Varian Medical Systems, Inc, Palo Alto, Calif). Animals were briefly immobilized for treatment in specially constructed cages and shielded to minimize radiation to the midline nonocular structures (**Figure 1**). Animals were placed, head first, in the immobilization tube, treatment ports were confirmed, and radiation was delivered at 3.24 Gy/min (324 rad/min) to a field size of 7.0×7.0 cm, with the heads of 4 mice radiated simultaneously. This treatment effectively focuses therapy to the orbit, while shielding nonocular midline structures. The total treatment doses ranged from 24-76 Gy (2400 to 7600 rad).

One hundred ten eyes underwent EBRT administered in 2.0-Gy fractions delivered once per day, 5 days per week. Forty-two eyes received EBRT twice per day, 5 days per week, in fractions of 1.2 Gy, while 48 eyes received similar treatment in fractions of 5.0 Gy. All radiation treatments delivered twice per day were administered 6 to 8 hours apart. An additional 20 eyes from simian virus-40 T-antigen–positive transgenic mice served as untreated controls.

HISTOPATHOLOGIC STUDY OF TRANSGENIC MICE

At 16 weeks of age, all animals were killed with an overdose of ketamine and xylazine. Both eyes were enucleated and immediately immersion-fixed in 10% formalin. The eyes were sectioned serially with 80-µm sections stained with hematoxylin-eosin. Light microscopic examination was performed on all histopathologic sections in a masked fashion. The eyes were graded positive for tumor development if any histopathologic evidence of tumor was present. Eyes were also evaluated for evidence of corneal, lenticular, retinal, or scleral toxic effects.

STATISTICAL ANALYSIS

To determine the dose-response relationships among the different EBRT fractionation schemes, the data from all experimental groups were combined and subjected to probit statistical analysis. Total radiation dose was entered as a linear predictor in a maximum likelihood probit regression model. The model was analyzed for goodness-of-fit, and logistic regression analysis was used to estimate the relationship between EBRT dose and tumor control.

Figure 1. Midline shielding and immobilization apparatus for orbital external beam radiation therapy.

risk for children with *RB1* germline mutations, radiation related midface hypoplasia, cataract and, rarely, radiation vasculopathy or optic neuropathy.[19-21]

Hyperfractionated radiotherapy may offer the potential for effective treatment, while minimizing toxicity and lowering the risk of secondary malignancy. Hyperfractionated radiotherapy involves the delivery of an increased number of fractional radiation doses of smaller than conventional size in an overall treatment time comparable with, or shorter than, that required for conventional EBRT.[22] It has demonstrated increased tumor control in other pediatric tumors.[23-25] Studies of pediatric acute myeloblastic leukemia demonstrated that tumor control could be achieved at lower total treatment doses when twice- vs once-daily treatment was used.[26-28] Hyperfractionated radiation therapy was also found to be effective in the treatment of medulloblastoma, ependymomas, and rhabdomyosarcoma.[25,29-33]

In the current study, a transgenic mouse model of heritable retinoblastoma was used to evaluate the in vivo efficacy of twice-daily hyperfractionated EBRT (1.2- and 5.0-Gy [120- and 500-rad] fractions) compared with treatment delivered once per day (2.0-Gy [200-rad] fractions).

RESULTS

All untreated control eyes exhibited large intraocular tumors (**Figure 2**). None of the eyes treated with a total radiation dose below 10 Gy (1000 rad) exhibited tumor control (**Table 1**).

A dose-dependent inhibition of ocular tumor was observed for EBRT in these transgenic retinoblastoma mice at all treatment fractions and dosing strategies. Increas-

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ing the frequency of radiation treatment, while decreasing the fraction delivered per treatment, was significantly associated with increased tumor control when 1.2 Gy hyperfractionation was compared with 2.0 Gy conventional daily fractionation (**Figure 3** and **Figure 4**). The tumor control dose for 50% of the eyes (TCD_{50}) treated once daily with 2.0 Gy fractions was 45.0 Gy (4500 rad) at 16 weeks of age. The tumor control dose decreased to 33.9 Gy (3390 rad) for animals treated with radiation in 1.2-Gy fractions twice per day. Increasing the fractionated dose from 1.2-Gy to 5.0-Gy fractions twice per day further increased tumor control, resulting in a TCD_{50} of 28.0 Gy (2800 rad). However, corneal and lenticular damage was observed in all of the eyes treated with these high-dose fractions of 5.0 Gy (**Figure 5**). None of the animals treated with dose fractions of either 2.0 or 1.2 Gy showed evidence of toxicity.

Probit regression analysis was used for estimating the relationship between dose and tumor control, and logistic regression analysis demonstrated that the dose-response curves were significantly different among the 3 treatment groups (P=.003) (**Figure 6**).

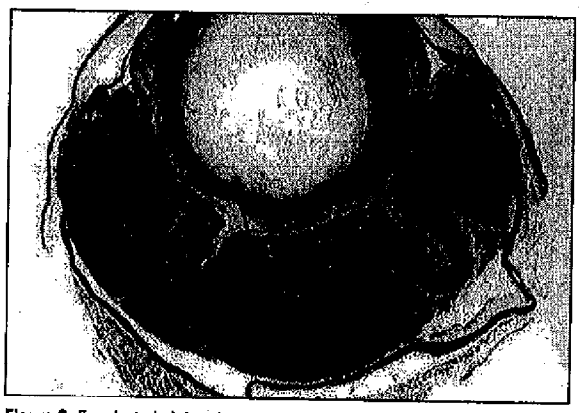

Figure 2. Enucleated globe of a 16-week-old transgenic retinoblastoma mouse that received no treatment (control). Note large retinal tumor (original magnification ×7).

COMMENT

External beam radiation therapy has been used for the treatment of retinoblastoma for more than 50 years. Focal delivery to the eye, new megavoltage machines, and lens-sparing techniques have contributed to the increasing efficacy of this treatment modality, improving ocular and visual prognoses, while decreasing treatment-related morbidities.[34] The current study demonstrates that hyperfractionation (increasing the frequency of radiation treatment, while decreasing the fraction delivered per treatment) is significantly associated with increased tumor control in a murine transgenic model of retinoblastoma.

A wide range of EBRT dose fractionation schedules have been used previously in the management of childhood retinoblastoma; however, the choice has been largely empirical.[13,35,36] Treatment variables have recently become more defined, with the most common fractionation schemes using fractions ranging from 1.8 Gy (180 rad) to 2.0 Gy administered once per day with total doses not exceeding 50.0 Gy. Radiation fractions greater than 2.0 Gy per treatment are potentially associated with severe ocular and periocular morbidity, particularly in eyes receiving concomitant chemotherapy. Total radiation doses exceeding 45.0 Gy may lead to lacrimal gland damage and decreased tear production. At total doses exceeding 50.0 Gy, radiation retinopathy may be seen.[37]

Despite the recent development of more defined treatment schedules, optimal dose-fractionation schedules are still unclear. The use of this unique mouse model of retinoblastoma has allowed for preclinical modeling of a variety of treatment regimens. As reported previously, the transgenic mouse model used in this study has histopathologic, immunocytochemical, electron microscopic, and clinical characteristics similar to those of human retinoblastoma.[38-41] In addition, the course of tumor development parallels that of human retinoblastoma.

Hyperfractionated radiotherapy refers to the delivery of an increased number of fractional radiation doses of smaller than conventional size in an overall treatment time comparable to, or shorter than, that required for conventional EBRT.[22] Hyperfractionation is usually accomplished by delivering more than 1 fraction per day in sessions ranging from 4 to 8 hours apart. The rationale underlying the application of hyperfractionation is to exploit the differential radiosensitivities of the target volume tissues showing acute effects from those showing late effects, to decrease the rate of complications, while improving local tumor control.[22] Radiosensitivity is related inversely to the degree of differentiation of the tissue and directly related to mitotic and mitochondrial activity.[37] Although retinoblastoma has been characterized as a moderately well-differentiated tumor, it may be particularly susceptible to hyperfractionated EBRT because of the tumor's high mitotic activity.

A phase 1/2 study was conducted to investigate the efficacy and toxicity of hyperfractionated radiotherapy in 136 children with poor-prognosis brainstem tumors.[30] Children with brainstem tumors were treated with hyperfractionated EBRT at 1.1 Gy (110 rad) twice daily (minimum of 4-6 hours between fractions) to 66.0 Gy (6600 rad) in 6 weeks. Most patients (71% [24/34]) improved clinically during the course of treatment. This prompted a dose escalation from 66.0 Gy to 70.2 Gy (7020 rad) and then to 75.6 Gy (7560 rad).[31] The results of that study investigating escalated doses of hyperfractionated radiotherapy demonstrated a trend toward increased overall survival and disease-free survival at 70.2 Gy. Although neurologic improvement at 70.2 Gy was similar to that at 66.0 Gy (77% [30/39]), survival times differed; the probability of survival at 2 years was only about 5% for children treated at 66.0 and 75.6 Gy and was 22% for children treated at 70.2 Gy.

Similarly, 284 children with rhabdomyosarcoma were treated with hyperfractionated EBRT to 59.4 Gy (5940 rad) at 1.1 Gy per fraction, twice daily with a 6- to 8-hour interfraction interval, to assess the toxicity of hyperfractionated radiation combined with chemothera-

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Tumor Response for Each Subgroup of Conventional Single-Daily and Hyperfractionation Twice-Daily Therapy at Each Dose Fraction*

Fraction, Gy (rad)	Schedule	Total Dose, Gy (rad)	No. of Eyes	No. (%) With Complete Tumor Control
1.20 (120)	BID	24.0 (2400)	10	1 (10)
1.20 (120)	BID	33.6 (3360)	14	8 (57)
1.20 (120)	BID	40.8 (4080)	8	6 (75)
1.20 (120)	BID	48.0 (4800)	10	9 (90)
2.0 (200)	QD	24.0 (2400)	18	0
2.0 (200)	QD	36.0 (3600)	16	3 (19)
2.0 (200)	QD	40.0 (4000)	19	10 (53)
2.0 (200)	QD	48.0 (4800)	12	9 (75)
2.0 (200)	QD	50.0 (5000)	10	8 (80)
2.0 (200)	QD	56.0 (5600)	13	8 (62)
2.0 (200)	QD	60.0 (6000)	10	9 (90)
2.0 (200)	QD	76.0 (7600)	12	10 (83)
5.0 (500)	BID	10.0 (1000)	10	0
5.0 (500)	BID	20.0 (2000)	10	1 (10)
5.0 (500)	BID	30.0 (3000)	10	8 (80)
5.0 (500)	BID	40.0 (4000)	10	8 (80)
5.0 (500)	BID	60.0 (6000)	8	8 (100)

*BID indicates twice daily; QD, daily.

peutic treatment.[32] This was a 10% calculated dose increase of the biologically effective dose over conventional daily fractionation. No deaths or unusual toxic effects were reported in any of the patients treated (0% [0/284]).

Thirty-nine patients with Ewing sarcoma were treated by several different regimens incorporating hyperfractionated EBRT at 1.2 Gy per fraction, twice daily with a 6-hour interfraction interval.[33] Total dose delivered depended on response to chemotherapy and was 50.4 Gy (5040 rad) for complete regression, 55.2 Gy (5520 rad) for 50% resolution, and 60 Gy (6000 rad) for 50% resolution of soft tissue mass. The 5-year local control rate for the 3 different systemic regimens and the hyperfractionated radiosurgery as given in this paragraph was similar at 88% to 92%, indicating improved long-term function as compared with once-a-day standard treatment regimens.

Hyperfractionated EBRT and adjuvant chemotherapy has been used to treat 23 children with medulloblastoma and primitive neuroectodermal tumors.[29] Both the primary site and neuroaxis were treated with 1.0-Gy (100-rad) fractions, twice daily with 4- to 6-hour interfraction intervals. Total dose to the primary tumor and other areas of measurable intracranial disease was 72 Gy (7200 rad). The prophylactic craniospinal dose was 36 Gy (3600 rad), with boosting to metastatic spinal deposits. After radiation treatment, all patients had multiagent chemotherapy. Of 15 patients with high T stages with large locally invasive tumor and no evidence of metastases, 14 were in continuous remission for a median of 78 months. No patient in this group died. Of 4 patients with both high T and M stages, 2 were alive in continuous remission at 69 and 35 months, and 2 died at 18 and 30 months. In 4 patients whose primary site was outside of the cerebellum, 3 of whom had M3 disease, none responded completely to therapy.

The increased efficacy and minimal toxicity demonstrated in these clinical studies and in our laboratory evaluations with the use of hyperfractionated EBRT suggest a possible application in the treatment of pediatric retinoblastoma.

The present study documents that the TCD_{50} for 2.0-Gy EBRT, once daily, was 45.0 Gy in this transgenic murine model of retinoblastoma. In contrast, with the use of 1.2-Gy fractions administered twice per day, a TCD_{50} of 33.0 Gy (3300 rad) was observed, demonstrating the increased efficacy of hyperfractionated EBRT.

Previous experiments in our laboratory have documented the TCD_{50}s and dose-effect curves for transgenic mice treated with clinically relevant EBRT doses.[42,43] The current study further establishes a clear dose-effect relationship of EBRT delivered in hyperfractionation. These results suggest that lowering the fraction per radiation dose from the conventional 1.8 to 2.0 Gy once per day to a fractionated dose of 1.2 Gy twice per day may provide enhanced tumor control, while reducing the overall treatment dose.

In the past 10 years, systemic chemotherapy has largely replaced EBRT in the treatment of medium to large tumors (Reese-Ellsworth stage IV and V).[9] Systemic administration of chemotherapy, as a primary treatment modality, has been used in small to medium-sized tumors to decrease the tumor volume of intraocular retinoblastoma.[44-49] Clinical trials have also demonstrated the benefits of chemoreduction combined with adjuvant therapy.[46,50-52] Although effective in reducing the tumor volume in small to medium-sized tumors, chemoreduction plus local cryotherapy, laser photocoagulation, thermotherapy, or plaque radiation therapy has not proved as effective in the treatment of large tumors (Reese-Ellsworth group 5).[48,53] Recent studies indicate that EBRT is often needed as salvage therapy after failure of systemic chemoreduction management of large retinoblastoma tumors.[48,53] In addition, new reports of patients treated with EBRT indicate lower incidences of second tumor development among long-term survivors of heritable retinoblastoma than previously reported.[5,54] Exter-

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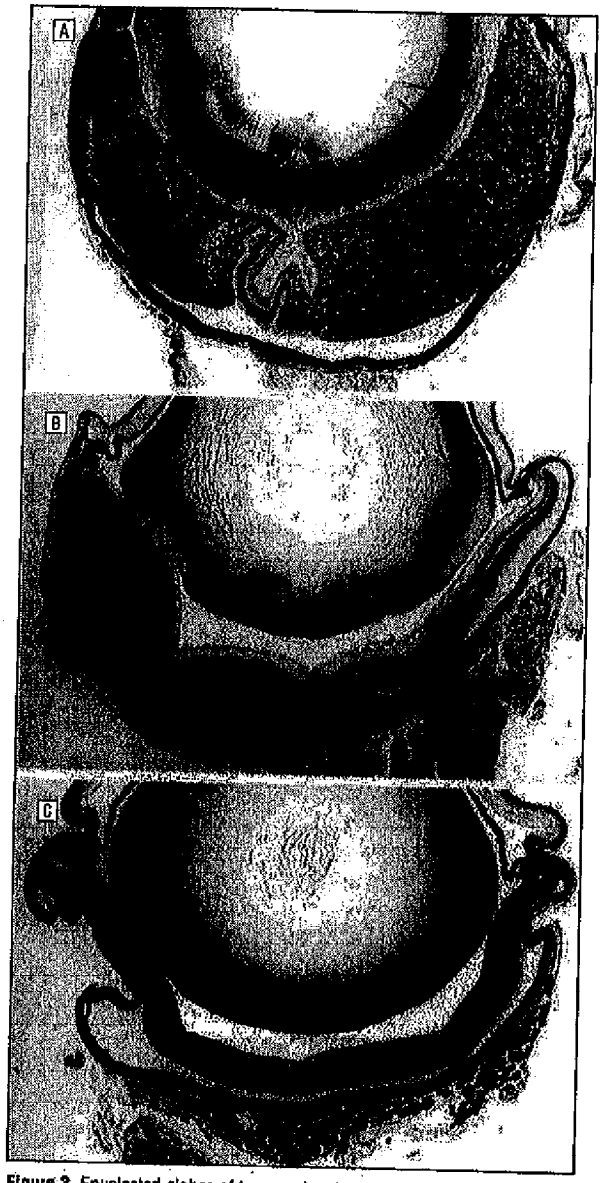

Figure 3. Enucleated globes of transgenic mice after receiving external beam radiotherapy in 2.0-Gy (200-rad) fractions once per day. All eyes were enucleated at 16 weeks of age. A, Eye treated with a total dose of 24.0 Gy (2400 rad). Note that a large tumor is present. B, Eye treated with a total dose of 36.0 Gy (3600 rad). A moderate-sized tumor is present. C, Eye treated with a total dose of 48.0 Gy (4800 rad). Microscopic tumor is present. Note that no evidence of cataract, scleral thinning, corneal decompensation, or retinal abnormality is present (original magnification ×7).

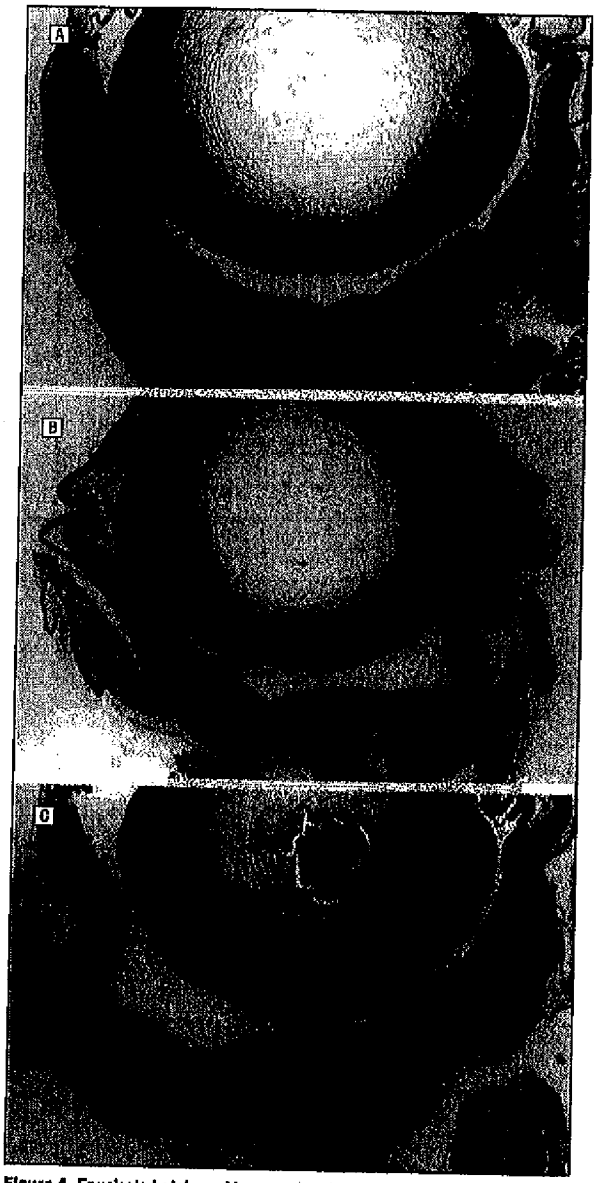

Figure 4. Enucleated globes of transgenic mice after receiving external beam radiotherapy in 1.2-Gy (120-rad) fractions twice per day. All eyes were enucleated at 16 weeks of age. A, Eye treated with a total dose of 24.0 Gy (2400 rad). A small tumor is present. B, Eye receiving a total radiation dose of 33.6 Gy (3360 rad). Note the presence of microscopic tumor. C, Eye treated with a total dose of 48.0 Gy (4800 rad). Complete absence of tumor is demonstrated. No evidence of cataract or other toxic effect is present (original magnification ×7).

nal beam radiation therapy remains a valuable treatment option, particularly in the management of tumors with extensive vitreous seeding, for tumors located near the optic nerve, or after the failure of systemic chemotherapy.

Hyperfractionated radiotherapy may prove most useful in combination with adjuvant therapies, or as salvage therapy for patients who have previously undergone systemic chemotherapy. To decrease the risk of secondary malignancy after chemotherapy treatment, new studies have investigated the local delivery of chemotherapy via subconjunctival injection, peribulbar injection, episcleral balloon delivery, and coulomb-controlled iontophoresis.[42,43,55-58] The use of hyperfractionated EBRT in combination with local chemotherapy may provide effective treatment, while minimizing toxicity and the increased incidence of secondary malignancy.

This study demonstrates improved efficacy of twice- vs once-daily radiotherapy without increased toxicity in

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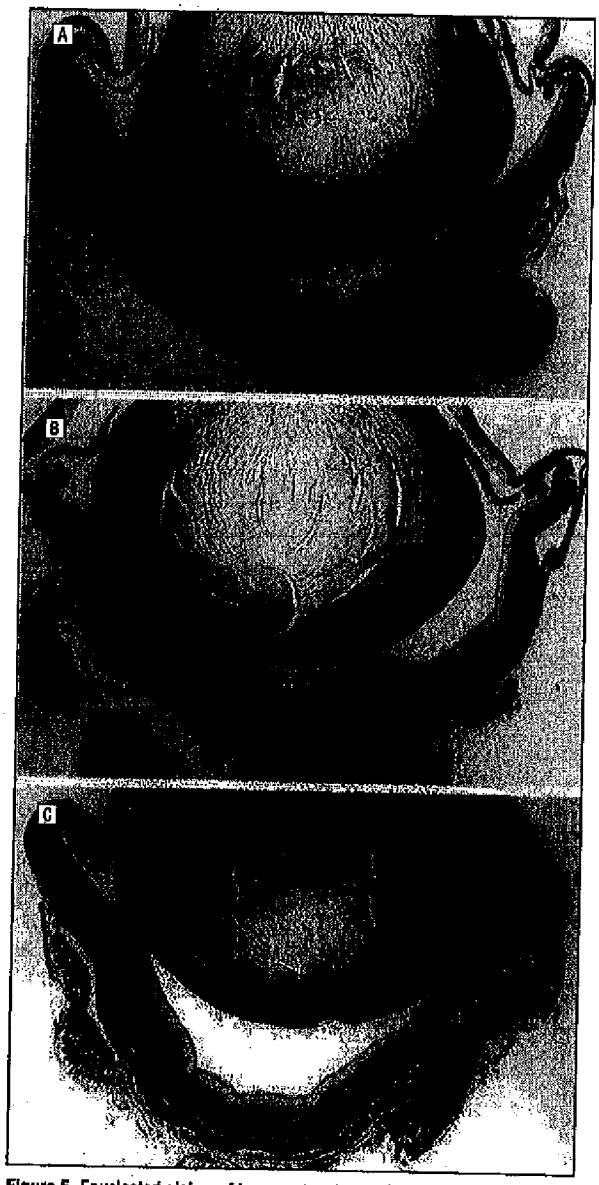

Figure 5. Enucleated globes of transgenic mice after receiving external beam radiotherapy in 5.0-Gy (500-rad) fractions twice per day. All eyes were enucleated at 16 weeks of age. A, Eye treated with a total dose of 20.0 Gy (2000 rad). Note that trace tumor is present. B, Eye treated with a total dose of 30.0 Gy (3000 rad). Note complete absence of tumor. C, Eye treated with a total dose of 50.0 Gy (5000 rad). Note complete absence of tumor. Evidence of cataract, scleral thinning, and corneal decompensation are present (original magnification ×7).

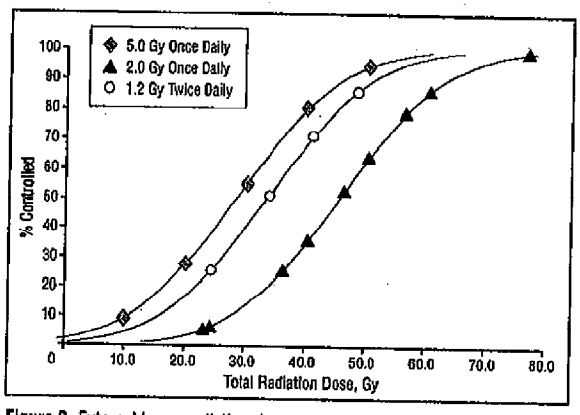

Figure 6. External beam radiation dose-response curves using probit analysis demonstrating the proportion of tumor-containing eyes controlled by fractionated radiation treatments by total treatment dose. Increasing treatment frequency from 2.0 Gy once daily to 1.2 Gy twice daily is associated with increased tumor control with a reduction in the tumor control dose for 50% of eyes. Tumor control can be further increased with the use of 5.0-Gy fractions twice daily; however, this dose is relatively toxic and, therefore, not clinically relevant. To convert gray to rad, multiply by 100.

short-term follow-up within a transgenic murine model of heritable retinoblastoma. Limitations of this study are inherent in the application of animal modeling to human clinical disease. These data establish a framework for pilot clinical evaluation of hyperfractionation in the treatment of childhood retinoblastoma requiring EBRT. Hyperfractionated radiotherapy may offer the benefits of increased tumor control in patients with childhood retinoblastoma, while minimizing the total radiation dose and thus potentially lowering the risk of treatment-related complications.

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1997 DOCUMENTATION GUIDELINES FOR EVALUATION AND MANAGEMENT SERVICES

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I. INTRODUCTION

WHAT IS DOCUMENTATION AND WHY IS IT IMPORTANT?

Medical record documentation is required to record pertinent facts, findings, and observations about an individual's health history including past and present illnesses, examinations, tests, treatments, and outcomes. The medical record chronologically documents the care of the patient and is an important element contributing to high quality care. The medical record facilitates:

- **the ability of the physician and other healthcare professionals to evaluate and plan the patient's immediate treatment, and to monitor his/her healthcare over time.**
- **communication and continuity of care among physicians and other healthcare professionals involved in the patient's care;**
- **accurate and timely claims review and payment;**
- **appropriate utilization review and quality of care evaluations; and**
- **collection of data that may be useful for research and education.**

An appropriately documented medical record can reduce many of the hassles associated with claims processing and may serve as a legal document to verify the care provided, if necessary.

WHAT DO PAYERS WANT AND WHY?

Because payers have a contractual obligation to enrollees, they may require reasonable documentation that services are consistent with the insurance coverage provided. They may request information to validate:

- **the site of service;**
- **the medical necessity and appropriateness of the diagnostic and/or therapeutic services provided; and/or**
- **that services provided have been accurately reported.**

II. GENERAL PRINCIPLES OF MEDICAL RECORD DOCUMENTATION

The principles of documentation listed below are applicable to all types of medical and surgical services in all settings. For Evaluation and Management (E/M) services, the nature and amount of physician work and documentation varies by type of service, place of service and the patient's status. The general principles listed below may be modified to account for these variable circumstances in providing E/M services.

1. **The medical record should be complete and legible.**

2. **The documentation of each patient encounter should include:**

   - **reason for encounter and relevant history, physical examination findings, and prior diagnostic test results;**

   - **assessment, clinical impression, or diagnosis;**

   - **plan for care; and**

   - **date and legible identity of the observer.**

3. **If not documented, the rationale for ordering diagnostic and other ancillary services should be easily inferred.**

4. **Past and present diagnoses should be accessible to the treating and/or consulting physician.**

5. **Appropriate health risk factors should be identified.**

6. **The patient's progress, response to and changes in treatment, and revision of diagnosis should be documented.**

7. **The CPT and ICD-9-CM codes reported on the health insurance claim form should be supported by the documentation in the medical record.**

III. DOCUMENTATION OF E/M SERVICES

This publication provides definitions and documentation guidelines for the three key components of E/M services and for visits which consist predominately of counseling or coordination of care. The three *key* components--history, examination, and medical decision making--appear in the descriptors for office and other outpatient services, hospital observation services, hospital inpatient services, consultations, emergency department services, nursing facility services, domiciliary care services, and home services. While some of the text of CPT has been repeated in this publication, the reader should refer to CPT for the complete descriptors for E/M services and instructions for selecting a level of service. Documentation guidelines are identified by the symbol • DG.

The descriptors for the levels of E/M services recognize seven components which are used in defining the levels of E/M services. These components are:

- **history;**
- **examination;**
- **medical decision making;**
- **counseling;**
- **coordination of care;**
- **nature of presenting problem; and**
- **time.**

The first three of these components (i.e., history, examination and medical decision making) are the key components in selecting the level of E/M services. In the case of visits which consist predominantly of counseling or coordination of care, time is the key or controlling factor to qualify for a particular level of E/M service.

Because the level of E/M service is dependent on two or three key components, performance and documentation of one component (eg, examination) at the highest level does not necessarily mean that the encounter in its entirety qualifies for the highest level of E/M service.

These Documentation Guidelines for E/M services reflect the needs of the typical adult population. For certain groups of patients, the recorded information may vary slightly from that described here. Specifically, the medical records of infants,

children, adolescents and pregnant women may have additional or modified information recorded in each history and examination area.

As an example, newborn records may include under history of the present illness (HPI) the details of mother's pregnancy and the infant's status at birth; social history will focus on family structure; family history will focus on congenital anomalies and hereditary disorders in the family. In addition, the content of a pediatric examination will vary with the age and development of the child. Although not specifically defined in these documentation guidelines, these patient group variations on history and examination are appropriate.

A. DOCUMENTATION OF HISTORY

The levels of E/M services are based on four levels of history (Problem Focused, Expanded Problem Focused, Detailed, and Comprehensive). Each type of history includes some or all of the following elements:

- **Chief complaint (CC)**
- **History of present illness (HPI)**
- **Review of systems (ROS) and**
- **Past, family, and/or social history (PFSH).**

The extent of the history of present illness, review of systems, and past, family and/or social history that is obtained and documented is dependent upon clinical judgment and the nature of the presenting problem(s).

The chart below shows the progression of the elements required for each type of history. To qualify for a given type of history all three elements in the table must be met. (A chief complaint is indicated at all levels.)

History of Present Illness (HPI)	Review of Systems (ROS)	Past, Family, and/or Social History (PFSH)	Type of History
Brief	N/A	N/A	*Problem Focused*
Brief Problem	Problem Pertinent	N/A	*Focused Expanded Problem*
Extended	Extended	Pertinent	*Detailed*
Extended	Complete	Complete	*Comprehensive*

- ***DG: The CC, ROS and PFSH may be listed as separate elements of history, or they may be included in the description of the history of the present illness.***

- ***DG: A ROS and/or a PFSH obtained during an earlier encounter does not need to be re-recorded if there is evidence that the physician reviewed and updated the previous information. This may occur when a physician updates his/her own record or in an institutional setting or group practice where many physicians use a common record. The review and update may be documented by:***

    - ***describing any new ROS and/or PFSH information or noting there has been no change in the information; and***

    - ***noting the date and location of the earlier ROS and/or PFSH.***

- ***DG: The ROS and/or PFSH may be recorded by ancillary staff or on a form completed by the patient. To document that the physician reviewed the information, there must be a notation supplementing or confirming the information recorded by others.***

- ***DG: If the physician is unable to obtain a history from the patient or other source, the record should describe the patient's condition or other circumstance that precludes obtaining a history.***

Definitions and specific documentation guidelines for each of the elements of history are listed below.

<u>CHIEF COMPLAINT (CC)</u>
The CC is a concise statement describing the symptom, problem, condition, diagnosis, physician recommended return, or other factor that is the reason for the encounter, usually stated in the patient's own words.

- ***DG: The medical record should clearly reflect the chief complaint.***

HISTORY OF PRESENT ILLNESS (HPI)

The HPI is a chronological description of the development of the patient's present illness from the first sign and/or symptom or from the previous encounter to the present. It includes the following elements:

- **location ,**
- **quality ,**
- **severity,**
- **duration,**
- **timing,**
- **context ,**
- **modifying factors, and**
- **associated signs and symptoms.**

***Brief* and *extended* HPIs are distinguished by the amount of detail needed to accurately characterize the clinical problem(s).**

A *brief* HPI consists of one to three elements of the HPI.

- ***DG: The medical record should describe one to three elements of the present illness (HPI).***

An *extended* HPI consists of at least four elements of the HPI or the status of at least three chronic or inactive conditions.

- ***DG: The medical record should describe at least four elements of the present illness (HPI), or the status of at least three chronic or inactive conditions.***

REVIEW OF SYSTEMS (ROS)

A ROS is an inventory of body systems obtained through a series of questions seeking to identify signs and/or symptoms that the patient may be experiencing or has experienced.

For purposes of ROS, the following systems are recognized:

- **Constitutional Symptoms (eg, fever, weight loss)**
- **Eyes**
- **Ears, Nose, Mouth, and Throat**
- **Cardiovascular**
- **Respiratory**
- **Gastrointestinal**
- **Genitourinary**
- **Musculoskeletal**
- **Integumentary (skin and/or breast)**
- **Neurological**
- **Psychiatric**
- **Endocrine**
- **Hematologic/Lymphatic**
- **Allergic/Immunologic**

A *problem pertinent* ROS inquires about the system directly related to the problem(s) identified in the HPI.

- ***DG: The patient's positive responses and pertinent negatives for the system related to the problem should be documented.***

An *extended* ROS inquires about the system directly related to the problem(s) identified in the HPI and a limited number of additional systems.

- ***DG: The patient's positive responses and pertinent negatives for two to nine systems should be documented.***

A *complete* ROS inquires about the system(s) directly related to the problem(s) identified in the HPI, *plus* all additional body systems.

- ***DG: At least ten organ systems must be reviewed. Those systems with positive or pertinent negative responses must be individually documented. For the remaining systems, a notation indicating all other systems are negative is permissible. In the absence of such a notation, at least ten systems must be individually documented.***

PAST, FAMILY, AND/OR SOCIAL HISTORY (PFSH)

The PFSH consists of a review of three areas:

- **past history (the patient's past experiences with illnesses, operations, injuries and treatments);**
- **family history (a review of medical events in the patient's family, including diseases which maybe hereditary or place the patient at risk); and**
- **social history (an age appropriate review of past and current activities).**

For certain categories of E/M services that include only an interval history, it is not necessary to record information about the PFSH. Those categories are subsequent hospital care, follow-up inpatient consultations and subsequent nursing facility care.

A *pertinent* PFSH is a review of the history area(s) directly related to the problem(s) identified in the HPI.

- ***DG: At least one specific item from any of the three history areas must be documented for a pertinent PFSH.***

A *complete* PFSH is a review of two or all three of the PFSH history areas, depending on the category of the E/M service. A review of all three history areas is required for services that by their nature include a comprehensive assessment or reassessment of the patient. A review of two of the three history areas is sufficient for other services.

- ***DG: At least one specific item from two of the three history areas must be documented for a complete PFSH for the following categories of E/M services: office or other outpatient services, established patient; emergency department; domiciliary care, established patient; and home care, established patient.***

- ***DG: At least one specific item from each of the three history areas must be documented for a complete PFSH for the following categories of E/M services: office or other outpatient services, new patient; hospital observation services; hospital inpatient services, initial care; consultations; comprehensive nursing facility assessments; domiciliary care, new patient; home care, new patient.***

B. DOCUMENTATION OF EXAMINATION

The levels of E/M services are based on four types of examination:

- ***Problem Focused* – a limited examination of the affected body area or organ system.**

- ***Expanded Problem Focused* – a limited examination of the affected body area or organ system and any other symptomatic or related body area(s) or organ system(s).**

- ***Detailed* – an extended examination of the affected body area(s) or organ system(s) and any other symptomatic or related body area(s) or organ system(s).**

- ***Comprehensive* – a general multi-system examination, or complete examination of a single organ system and other symptomatic or related body area(s) or organ system(s).**

These types of examinations have been defined for general multi-system and the following single organ systems:

- **Cardiovascular**
- **Ears, Nose, Mouth, and Throat**
- **Eyes**
- **Genitourinary (Female)**
- **Genitourinary (Male)**
- **Hematologic/Lymphatic/Immunologic**
- **Musculoskeletal**
- **Neurological**
- **Psychiatric**
- **Respiratory**
- **Skin**

A general multi-system examination or a single organ system examination may be performed by any physician, regardless of specialty. The type (general multi-system or single organ system) and content of examination are selected by the examining physician and are based upon clinical judgment, the patient's history, and the nature of the presenting problem(s).

The content and documentation requirements for each type and level of examination are summarized below and described in detail in tables beginning on page 13. In the tables, organ systems and body areas recognized by CPT for purposes of describing examinations are shown in the left column. The content, or individual elements, of the examination pertaining to that body area or organ system are identified by bullets (•) in the right column.

Parenthetical examples "(eg,…)", have been used for clarification and to provide guidance regarding documentation. Documentation for each element must satisfy any numeric requirements (such as "Measurement of *any three of the following seven*...") included in the description of the element. Elements with multiple components but with no specific numeric requirement (such as "Examination of *liver* and *spleen*") require documentation of at least one component. It is possible for a given examination to be expanded beyond what is defined here. When that occurs, findings related to the additional systems and/or areas should be documented.

- ***DG: Specific abnormal and relevant negative findings of the examination of the affected or symptomatic body area(s) or organ system(s) should be documented. A notation of "abnormal" without elaboration is insufficient.***

- ***DG: Abnormal or unexpected findings of the examination of any asymptomatic body area(s) or organ system(s) should be described.***

- ***DG: A brief statement or notation indicating "negative" or "normal" is sufficient to document normal findings related to unaffected area(s) or asymptomatic organ system(s).***

GENERAL MULTI-SYSTEM EXAMINATIONS

General multi-system examinations are described in detail beginning on page 13. To qualify for a given level of multi-system examination, the following content and documentation requirements should be met:

- ***Problem Focused Examination*** **– should include performance and documentation of one to five elements identified by a bullet (•) in one or more organ system(s) or body area(s).**
- ***Expanded Problem Focused Examination*** **– should include performance and documentation of at least six elements identified by a bullet (•) in one or more organ system(s) or body area(s).**
- ***Detailed Examination*** **– should include at least six organ systems or body areas. For each system/area selected, performance and documentation of at least two elements identified by a bullet (•) is expected. Alternatively, a detailed examination may include performance and documentation of at least twelve elements identified by a bullet (•) in two or more organ systems or body areas.**
- ***Comprehensive Examination*** **– should include at least nine organ systems or body areas. For each system/area selected, all elements of the examination identified by a bullet (•) should be performed, unless specific directions limit the content of the examination. For each area/system, documentation of at least two elements identified by a bullet is expected.**

SINGLE ORGAN SYSTEM EXAMINATIONS

The single organ system examinations recognized by CPT are described in detail beginning on page 18. Variations among these examinations in the organ systems and body areas identified in the left columns and in the elements of the examinations described in the right columns reflect differing emphases among specialties. To qualify for a given level of single organ system examination, the following content and documentation requirements should be met:

- ***Problem Focused Examination*** **– should include performance and documentation of one to five elements identified by a bullet (•), whether in a box with a shaded or unshaded border.**
- ***Expanded Problem Focused Examination*** **– should include performance and documentation of at least six elements identified by a bullet (•), whether in a box with a shaded or unshaded border.**
- ***Detailed Examination*** **– examinations other than the eye and psychiatric examinations should include performance and documentation of at least twelve elements identified by a bullet (•), whether in a box with a shaded or unshaded border.**

  Eye and psychiatric examinations should include the performance and documentation of at least nine elements identified by a bullet (•), whether in a box with a shaded or unshaded border.

- ***Comprehensive Examination* – should include performance of all elements identified by a bullet (•), whether in a shaded or unshaded box. Documentation of every element in each box with a shaded border and at least one element in a box with an unshaded border is expected**.

CONTENT AND DOCUMENTATION REQUIREMENTS

General Multi-System Examination

System/Body Area	Elements of Examination
Constitutional	• Measurement of **any three of the following seven** vital signs: 1) sitting or standing blood pressure, 2) supine blood pressure, 3) pulse rate and regularity, 4) respiration, 5) temperature, 6) height, 7) weight (May be measured and recorded by ancillary staff) • General appearance of patient (eg, development, nutrition, body habitus, deformities, attention to grooming)
Eyes	• Inspection of conjunctivae and lids • Examination of pupils and irises (eg, reaction to light and accommodation, size and symmetry) • Ophthalmoscopic examination of optic discs (eg, size, C/D ratio, appearance) and posterior segments (eg, vessel changes, exudates, hemorrhages)
Ears, Nose, Mouth and Throat	• External inspection of ears and nose (eg, overall appearance, scars, lesions, masses) • Otoscopic examination of external auditory canals and tympanic membranes • Assessment of hearing (eg, whispered voice, finger rub, tuning fork) • Inspection of nasal mucosa, septum and turbinates • Inspection of lips, teeth and gums • Examination of oropharynx: oral mucosa, salivary glands, hard and soft palates, tongue, tonsils and posterior pharynx
Neck	• Examination of neck (eg, masses, overall appearance, symmetry, tracheal position, crepitus) • Examination of thyroid (eg, enlargement, tenderness, mass)

System/Body Area	Elements of Examination
Respiratory	• Assessment of respiratory effort (eg, intercostal retractions, use of accessory muscles, diaphragmatic movement) • Percussion of chest (eg, dullness, flatness, hyperresonance) • Palpation of chest (eg, tactile fremitus) • Auscultation of lungs (eg, breath sounds, adventitious sounds, rubs)
Cardiovascular	• Palpation of heart (eg, location, size, thrills) • Auscultation of heart with notation of abnormal sounds and murmurs Examination of: • carotid arteries (eg, pulse amplitude, bruits) • abdominal aorta (eg, size, bruits) • femoral arteries (eg, pulse amplitude, bruits) • pedal pulses (eg, pulse amplitude) • extremities for edema and/or varicosities
Chest (Breasts)	• Inspection of breasts (eg, symmetry, nipple discharge) • Palpation of breasts and axillae (eg, masses or lumps, tenderness)
Gastrointestinal (Abdomen)	• Examination of abdomen with notation of presence of masses or tenderness • Examination of liver and spleen • Examination for presence or absence of hernia • Examination (when indicated) of anus, perineum and rectum, including sphincter tone, presence of hemorrhoids, rectal masses • Obtain stool sample for occult blood test when indicated

System/Body Area	Elements of Examination
Genitourinary	**MALE:** • Examination of the scrotal contents (eg, hydrocele, spermatocele, tenderness of cord, testicular mass) • Examination of the penis • Digital rectal examination of prostate gland (eg, size, symmetry, nodularity, tenderness) **FEMALE:** Pelvic examination (with or without specimen collection for smears and cultures), including • Examination of external genitalia (eg, general appearance, hair distribution, lesions) and vagina (eg, general appearance, estrogen effect, discharge, lesions, pelvic support, cystocele, rectocele) • Examination of urethra (eg, masses, tenderness, scarring) • Examination of bladder (eg, fullness, masses, tenderness) • Cervix (eg, general appearance, lesions, discharge) • Uterus (eg, size, contour, position, mobility, tenderness, consistency, descent or support) • Adnexa/parametria (eg, masses, tenderness, organomegaly, nodularity)
Lymphatic	Palpation of lymph nodes in **two or more** areas: • Neck • Axillae • Groin • Other

System/Body Area	Elements of Examination
Musculoskeletal	• Examination of gait and station • Inspection and/or palpation of digits and nails (eg, clubbing, cyanosis, inflammatory conditions, petechiae, ischemia, infections, nodes) Examination of joints, bones and muscles of **one or more of the following six** areas: 1) head and neck; 2) spine, ribs and pelvis; 3) right upper extremity; 4) left upper extremity; 5) right lower extremity; and 6) left lower extremity. The examination of a given area includes: • Inspection and/or palpation with notation of presence of any misalignment, asymmetry, crepitation, defects, tenderness, masses, effusions • Assessment of range of motion with notation of any pain, crepitation or contracture • Assessment of stability with notation of any dislocation (luxation), subluxation or laxity • Assessment of muscle strength and tone (eg, flaccid, cog wheel, spastic) with notation of any atrophy or abnormal movements
Skin	• Inspection of skin and subcutaneous tissue (eg, rashes, lesions, ulcers) • Palpation of skin and subcutaneous tissue (eg, induration, subcutaneous nodules, tightening)
Neurologic	• Test cranial nerves with notation of any deficits • Examination of deep tendon reflexes with notation of pathological reflexes (eg, Babinski) • Examination of sensation (eg, by touch, pin, vibration, proprioception)
Psychiatric	• Description of patient's judgment and insight Brief assessment of mental status including: • orientation to time, place and person • recent and remote memory • mood and affect (eg, depression, anxiety, agitation)

Content and Documentation Requirements

Level of Exam	Perform and Document:
Problem Focused	**One to five** elements identified by a bullet.
Expanded Problem Focused	**At least six** elements identified by a bullet.
Detailed	**At least two** elements identified by a bullet **from each of six areas/systems** OR **at least twelve** elements identified by a bullet **in two or more areas/systems**.
Comprehensive	Perform **all elements** identified by a bullet in **at least nine** organ systems or body areas and document **at least two** elements identified by a bullet **from each of nine areas/systems.**

Cardiovascular Examination

System/Body Area	Elements of Examination
Constitutional	• Measurement of **any three of the following seven** vital signs: 1) sitting or standing blood pressure, 2) supine blood pressure, 3) pulse rate and regularity, 4) respiration, 5) temperature, 6) height, 7) weight (May be measured and recorded by ancillary staff) • General appearance of patient (eg, development, nutrition, body habitus, deformities, attention to grooming)
Head and Face	
Eyes	• Inspection of conjunctivae and lids (eg, xanthelasma)
Ears, Nose, Mouth and Throat	• Inspection of teeth, gums and palate • Inspection of oral mucosa with notation of presence of pallor or cyanosis
Neck	• Examination of jugular veins (eg, distension; a, v or cannon a waves) • Examination of thyroid (eg, enlargement, tenderness, mass)
Respiratory	• Assessment of respiratory effort (eg, intercostal retractions, use of accessory muscles, diaphragmatic movement) • Auscultation of lungs (eg, breath sounds, adventitious sounds, rubs)
Cardiovascular	• Palpation of heart (eg, location, size and forcefulness of the point of maximal impact; thrills; lifts; palpable S3 or S4) • Auscultation of heart including sounds, abnormal sounds and murmurs • Measurement of blood pressure in two or more extremities when indicated (eg, aortic dissection, coarctation) Examination of: • Carotid arteries (eg, waveform, pulse amplitude, bruits, apical-carotid delay) • Abdominal aorta (eg, size, bruits) • Femoral arteries (eg, pulse amplitude, bruits) • Pedal pulses (eg, pulse amplitude) • Extremities for peripheral edema and/or varicosities

System/Body Area	Elements of Examination
Chest (Breasts)	
Gastrointestinal (Abdomen)	• Examination of abdomen with notation of presence of masses or tenderness • Examination of liver and spleen • Obtain stool sample for occult blood from patients who are being considered for thrombolytic or anticoagulant therapy
Genitourinary (Abdomen)	
Lymphatic	
Musculoskeletal	• Examination of the back with notation of kyphosis or scoliosis • Examination of gait with notation of ability to undergo exercise testing and/or participation in exercise programs • Assessment of muscle strength and tone (eg, flaccid, cog wheel, spastic) with notation of any atrophy and abnormal movements
Extremities	• Inspection and palpation of digits and nails (eg, clubbing, cyanosis, inflammation, petechiae, ischemia, infections, Osler's nodes)
Skin	• Inspection and/or palpation of skin and subcutaneous tissue (eg, stasis dermatitis, ulcers, scars, xanthomas)
Neurological/ Psychiatric	Brief assessment of mental status including • Orientation to time, place and person, • Mood and affect (eg, depression, anxiety, agitation)

Content and Documentation Requirements

Level of Exam	Perform and Document:
Problem Focused	**One to five** elements identified by a bullet.
Expanded Problem Focused	**At least six** elements identified by a bullet.
Detailed	**At least twelve** elements identified by a bullet.
Comprehensive	Perform **all** elements identified by a bullet; document every element in each box with a shaded border and at least one element in each box with an unshaded border.

Ear, Nose and Throat Examination

System/Body Area	Elements of Examination
Constitutional	• Measurement of **any three of the following seven** vital signs: 1) sitting or standing blood pressure, 2) supine blood pressure, 3) pulse rate and regularity, 4) respiration, 5) temperature, 6) height, 7) weight (May be measured and recorded by ancillary staff) • General appearance of patient (eg, development, nutrition, body habitus, deformities, attention to grooming) • Assessment of ability to communicate (eg, use of sign language or other communication aids) and quality of voice
Head and Face	• Inspection of head and face (eg, overall appearance, scars, lesions and masses) • Palpation and/or percussion of face with notation of presence or absence of sinus tenderness • Examination of salivary glands • Assessment of facial strength
Eyes	• Test ocular motility including primary gaze alignment
Ears, Nose, Mouth and Throat	• Otoscopic examination of external auditory canals and tympanic membranes including pneumo-otoscopy with notation of mobility of membranes • Assessment of hearing with tuning forks and clinical speech reception thresholds (eg, whispered voice, finger rub) • External inspection of ears and nose (eg, overall appearance, scars, lesions and masses) • Inspection of nasal mucosa, septum and turbinates • Inspection of lips, teeth and gums • Examination of oropharynx: oral mucosa, hard and soft palates, tongue, tonsils and posterior pharynx (eg, asymmetry, lesions, hydration of mucosal surfaces) • Inspection of pharyngeal walls and pyriform sinuses (eg, pooling of saliva, asymmetry, lesions) • Examination by mirror of larynx including the condition of the epiglottis, false vocal cords, true vocal cords and mobility of larynx (Use of mirror not required in children) • Examination by mirror of nasopharynx including appearance of the mucosa, adenoids, posterior choanae and eustachian tubes (Use of mirror not required in children)

System/Body Area	Elements of Examination
Neck	• Examination of neck (eg, masses, overall appearance, symmetry, tracheal position, crepitus) • Examination of thyroid (eg, enlargement, tenderness, mass)
Respiratory	• Inspection of chest including symmetry, expansion and/or assessment of respiratory effort (eg, intercostal retractions, use of accessory muscles, diaphragmatic movement) • Auscultation of lungs (eg, breath sounds, adventitious sounds, rubs)
Cardiovascular	• Auscultation of heart with notation of abnormal sounds and murmurs • Examination of peripheral vascular system by observation (eg, swelling, varicosities) and palpation (eg, pulses, temperature, edema, tenderness)
Chest (Breasts)	
Gastrointestinal (Abdomen)	
Genitourinary	
Lymphatic	• Palpation of lymph nodes in neck, axillae, groin and/or other location
Musculoskeletal	
Extremities	
Skin	
Neurological/ Psychiatric	• Test cranial nerves with notation of any deficits Brief assessment of mental status including • Orientation to time, place and person, • Mood and affect (eg, depression, anxiety, agitation)

Content and Documentation Requirements

Level of Exam	Perform and Document:
Problem Focused	**One to five** elements identified by a bullet.
Expanded Problem Focused	**At least six** elements identified by a bullet.
Detailed	**At least twelve** elements identified by a bullet.
Comprehensive	Perform **all** elements identified by a bullet; document every element in each box with a shaded border and at least one element in each box with an unshaded border.

Eye Examination

System/Body Area	Elements of Examination
Constitutional	
Head and Face	
Eyes	• Test visual acuity (Does not include determination of refractive error) • Gross visual field testing by confrontation • Test ocular motility including primary gaze alignment • Inspection of bulbar and palpebral conjunctivae • Examination of ocular adnexae including lids (eg, ptosis or lagophthalmos), lacrimal glands, lacrimal drainage, orbits and preauricular lymph nodes • Examination of pupils and irises including shape, direct and consensual reaction (afferent pupil), size (eg, anisocoria) and morphology • Slit lamp examination of the corneas including epithelium, stroma, endothelium, and tear film • Slit lamp examination of the anterior chambers including depth, cells, and flare • Slit lamp examination of the lenses including clarity, anterior and posterior capsule, cortex, and nucleus • Measurement of intraocular pressures (except in children and patients with trauma or infectious disease) Ophthalmoscopic examination through dilated pupils (unless contraindicated) of • Optic discs including size, C/D ratio, appearance (eg, atrophy, cupping, tumor elevation) and nerve fiber layer • Posterior segments including retina and vessels (eg, exudates and hemorrhages)
Ears, Nose, Mouth and Throat	
Neck	
Respiratory	

System/Body Area	Elements of Examination
Cardiovascular	
Chest (Breasts)	
Gastrointestinal (Abdomen)	
Genitourinary	
Lymphatic	
Musculoskeletal	
Extremities	
Skin	
Neurological/ Psychiatric	Brief assessment of mental status including • Orientation to time, place and person • Mood and affect (eg, depression, anxiety, agitation)

Content and Documentation Requirements

Level of Exam	Perform and Document:
Problem Focused	**One to five** elements identified by a bullet.
Expanded Problem Focused	**At least six** elements identified by a bullet.
Detailed	**At least nine** elements identified by a bullet.
Comprehensive	Perform **all** elements identified by a bullet; document every element in each box with a shaded border and at least one element in each box with an unshaded border.

Genitourinary Examination

System/Body Area	Elements of Examination
Constitutional	• Measurement of **any three of the following seven** vital signs: 1) sitting or standing blood pressure, 2) supine blood pressure, 3) pulse rate and regularity, 4) respiration, 5) temperature, 6) height, 7) weight (May be measured and recorded by ancillary staff) • General appearance of patient (eg, development, nutrition, body habitus, deformities, attention to grooming)
Head and Face	
Eyes	
Ears, Nose, Mouth and Throat	
Neck	• Examination of neck (eg, masses, overall appearance, symmetry, tracheal position, crepitus) • Examination of thyroid (eg, enlargement, tenderness, mass)
Respiratory	• Assessment of respiratory effort (eg, intercostal retractions, use of accessory muscles, diaphragmatic movement) • Auscultation of lungs (eg, breath sounds, adventitious sounds, rubs)
Cardiovascular	• Auscultation of heart with notation of abnormal sounds and murmurs • Examination of peripheral vascular system by observation (eg, swelling, varicosities) and palpation (e.g. pulses, temperature, edema, tenderness)
Chest (Breasts)	[See genitourinary (female)]
Gastrointestinal (Abdomen)	• Examination of abdomen with notation of presence of masses or tenderness • Examination for presence or absence of hernia • Examination of liver and spleen • Obtain stool sample for occult blood when indicated

System/Body Area	Elements of Examination
Genitourinary	**MALE:** • Inspection of anus and perineum Examination (with or without specimen collection for smears and cultures) of genitalia including: • Scrotum (eg, lesions, cysts, rashes) • Epididymides (eg, size, symmetry, masses) • Testes (eg, size, symmetry, masses) • Urethral meatus (eg, size, location, lesions, discharge) • Penis (eg, lesions, presence or absence of foreskin, foreskin retractability, plaque, masses, scarring, deformities) Digital rectal examination including: • Prostate gland (eg, size, symmetry, nodularity, tenderness) • Seminal vesicles (eg, symmetry, tenderness, masses, enlargement) • Sphincter tone, presence of hemorrhoids, rectal masses

System/Body Area	Elements of Examination
Genitourinary (Cont'd)	**FEMALE:** Includes **at least seven of the following eleven** elements identified by bullets: • Inspection and palpation of breasts (eg, masses or lumps, tenderness, symmetry, nipple discharge) • Digital rectal examination including sphincter tone, presence of hemorrhoids, rectal masses Pelvic examination (with or without specimen collection for smears and cultures) including: • External genitalia (eg, general appearance, hair distribution, lesions) • Urethral meatus (eg, size, location, lesions, prolapse) • Urethra (eg, masses, tenderness, scarring) • Bladder (eg, fullness, masses, tenderness) • Vagina (eg, general appearance, estrogen effect, discharge, lesions, pelvic support, cystocele, rectocele) • Cervix (eg, general appearance, lesions, discharge) • Uterus (eg, size, contour, position, mobility, tenderness, consistency, descent or support) • Adnexa/parametria (eg, masses, tenderness, organomegaly, nodularity) • Anus and perineum
Lymphatic	• Palpation of lymph nodes in neck, axillae, groin and/or other location
Musculoskeletal	
Extremities	
Skin	• Inspection and/or palpation of skin and subcutaneous tissue (eg, rashes, lesions, ulcers)
Neurological/ Psychiatric	Brief assessment of mental status including • Orientation (eg, time, place and person) and • Mood and affect (eg, depression, anxiety, agitation)

Content and Documentation Requirements

Level of Exam	Perform and Document:
Problem Focused	**One to five** elements identified by a bullet.
Expanded Problem Focused	**At least six** elements identified by a bullet.
Detailed	**At least twelve** elements identified by a bullet.
Comprehensive	Perform **all** elements identified by a bullet; document every element in each box with a shaded border and at least one element in each box with an unshaded border.

Hematologic/Lymphatic/Immunologic Examination

System/Body Area	Elements of Examination
Constitutional	• Measurement of **any three of the following seven** vital signs: 1) sitting or standing blood pressure, 2) supine blood pressure, 3) pulse rate and regularity, 4) respiration, 5) temperature, 6) height, 7) weight (May be measured and recorded by ancillary staff) • General appearance of patient (eg, development, nutrition, body habitus, deformities, attention to grooming)
Head and Face	• Palpation and/or percussion of face with notation of presence or absence of sinus tenderness
Eyes	• Inspection of conjunctivae and lids
Ears, Nose, Mouth and Throat	• Otoscopic examination of external auditory canals and tympanic membranes • Inspection of nasal mucosa, septum and turbinates • Inspection of teeth and gums • Examination of oropharynx (eg, oral mucosa, hard and soft palates, tongue, tonsils and posterior pharynx)
Neck	• Examination of neck (eg, masses, overall appearance, symmetry, tracheal position, crepitus) • Examination of thyroid (eg, enlargement, tenderness, mass)
Respiratory	• Assessment of respiratory effort (eg, intercostal retractions, use of accessory muscles, diaphragmatic movement) • Auscultation of lungs (eg, breath sounds, adventitious sounds, rubs)
Cardiovascular	• Auscultation of heart with notation of abnormal sounds and murmurs • Examination of peripheral vascular system by observation (eg, swelling, varicosities) and palpation (pulses, temperature, edema, tenderness)
Chest (Breasts)	
Gastrointestinal (Abdomen)	• Examination of abdomen with notation of presence of masses or tenderness • Examination of liver and spleen
Genitourinary	

System/Body Area	Elements of Examination
Lymphatic	• Palpation of lymph nodes in neck, axillae, groin, and/or other location
Musculoskeletal	
Extremities	• Inspection and palpation of digits and nails (eg, clubbing, cyanosis, inflammation, petechiae, ischemia, infections, nodes)
Skin	• Inspection and/or palpation of skin and subcutaneous tissue (eg, rashes, lesions, ulcers, ecchymoses, bruises)
Neurological/ Psychiatric	Brief assessment of mental status including • Orientation to time, place and person • Mood and affect (eg, depression, anxiety, agitation)

Content and Documentation Requirements

Level of Exam	Perform and Document:
Problem Focused	**One to five** elements identified by a bullet.
Expanded Problem Focused	**At least six** elements identified by a bullet.
Detailed	**At least twelve** elements identified by a bullet.
Comprehensive	Perform **all** elements identified by a bullet; document every element in each box with a shaded border and at least one element in each box with an unshaded border.

Musculoskeletal Examination

System/Body Area	Elements of Examination
Constitutional	• Measurement of **any three of the following seven** vital signs: 1) sitting or standing blood pressure, 2) supine blood pressure, 3) pulse rate and regularity, 4) respiration, 5) temperature, 6) height, 7) weight (May be measured and recorded by ancillary staff) • General appearance of patient (eg, development, nutrition, body habitus, deformities, attention to grooming)
Head and Face	
Eyes	
Ears, Nose, Mouth and Throat	
Neck	
Respiratory	
Cardiovascular	• Examination of peripheral vascular system by observation (eg, swelling, varicosities) and palpation (eg, pulses, temperature, edema, tenderness)
Chest (Breasts)	
Gastrointestinal (Abdomen)	
Genitourinary	
Lymphatic	• Palpation of lymph nodes in neck, axillae, groin and/or other location

System/Body Area	Elements of Examination
Musculoskeletal	• Examination of gait and station Examination of joint(s), bone(s) and muscle(s)/ tendon(s) of **four of the following six** areas: 1) head and neck; 2) spine, ribs and pelvis; 3) right upper extremity; 4) left upper extremity; 5) right lower extremity; and 6) left lower extremity. The examination of a given area includes: • Inspection, percussion and/or palpation with notation of any misalignment, asymmetry, crepitation, defects, tenderness, masses or effusions • Assessment of range of motion with notation of any pain (eg, straight leg raising), crepitation or contracture • Assessment of stability with notation of any dislocation (luxation), subluxation or laxity • Assessment of muscle strength and tone (eg, flaccid, cog wheel, spastic) with notation of any atrophy or abnormal movements NOTE: For the comprehensive level of examination, all four of the elements identified by a bullet must be performed and documented for each of four anatomic areas. For the three lower levels of examination, each element is counted separately for each body area. For example, assessing range of motion in two extremities constitutes two elements.
Extremities	[See musculoskeletal and skin]
Skin	• Inspection and/or palpation of skin and subcutaneous tissue (eg, scars, rashes, lesions, cafe-au-lait spots, ulcers) in **four of the following six** areas: 1) head and neck; 2) trunk; 3) right upper extremity; 4) left upper extremity; 5) right lower extremity; and 6) left lower extremity. NOTE: For the comprehensive level, the examination of all four anatomic areas must be performed and documented. For the three lower levels of examination, each body area is counted separately. For example, inspection and/or palpation of the skin and subcutaneous tissue of two extremities constitutes two elements.
Neurological/ Psychiatric	• Test coordination (eg, finger/nose, heel/ knee/shin, rapid alternating movements in the upper and lower extremities, evaluation of fine motor coordination in young children) • Examination of deep tendon reflexes and/or nerve stretch test with notation of pathological reflexes (eg, Babinski) • Examination of sensation (eg, by touch, pin, vibration, proprioception) Brief assessment of mental status including • Orientation to time, place and person • Mood and affect (eg, depression, anxiety, agitation)

Content and Documentation Requirements

Level of Exam	Perform and Document:
Problem Focused	**One to five** elements identified by a bullet.
Expanded Problem Focused	**At least six** elements identified by a bullet.
Detailed	**At least twelve** elements identified by a bullet.
Comprehensive	Perform **all** elements identified by a bullet; document every element in each box with a shaded border and at least one element in each box with an unshaded border.

Neurological Examination

System/Body Area	Elements of Examination
Constitutional	• Measurement of **any three of the following seven** vital signs: 1) sitting or standing blood pressure, 2) supine blood pressure, 3) pulse rate and regularity, 4) respiration, 5) temperature, 6) height, 7) weight (May be measured and recorded by ancillary staff) • General appearance of patient (eg, development, nutrition, body habitus, deformities, attention to grooming)
Head and Face	
Eyes	• Ophthalmoscopic examination of optic discs (eg, size, C/D ratio, appearance) and posterior segments (eg, vessel changes, exudates, hemorrhages)
Ears, Nose, Mouth and Throat	
Neck	
Respiratory	
Cardiovascular	• Examination of carotid arteries (eg, pulse amplitude, bruits) • Auscultation of heart with notation of abnormal sounds and murmurs • Examination of peripheral vascular system by observation (eg, swelling, varicosities) and palpation (eg, pulses, temperature, edema, tenderness)
Chest (Breasts)	
Gastrointestinal (Abdomen)	
Genitourinary	
Lymphatic	

System/Body Area	Elements of Examination
Musculoskeletal	• Examination of gait and station Assessment of motor function including: • Muscle strength in upper and lower extremities • Muscle tone in upper and lower extremities (eg, flaccid, cog wheel, spastic) with notation of any atrophy or abnormal movements (eg, fasciculation, tardive dyskinesia)
Extremities	[See musculoskeletal]
Skin	
Neurological	Evaluation of higher integrative functions including: • Orientation to time, place and person • Recent and remote memory • Attention span and concentration • Language (eg, naming objects, repeating phrases, spontaneous speech) • Fund of knowledge (eg, awareness of current events, past history, vocabulary) Test the following cranial nerves: • 2nd cranial nerve (eg, visual acuity, visual fields, fundi) • 3rd, 4th and 6th cranial nerves (eg, pupils, eye movements) • 5th cranial nerve (eg, facial sensation, corneal reflexes) • 7th cranial nerve (eg, facial symmetry, strength) • 8th cranial nerve (eg, hearing with tuning fork, whispered voice and/or finger rub) • 9th cranial nerve (eg, spontaneous or reflex palate movement) • 11th cranial nerve (eg, shoulder shrug strength) • 12th cranial nerve (eg, tongue protrusion) • Examination of sensation (eg, by touch, pin, vibration, proprioception) • Examination of deep tendon reflexes in upper and lower extremities with notation of pathological reflexes (eg, Babinski) • Test coordination (eg, finger/nose, heel/knee/shin, rapid alternating movements in the upper and lower extremities, evaluation of fine motor coordination in young children)
Psychiatric	

Content and Documentation Requirements

Level of Exam	Perform and Document:
Problem Focused	**One to five** elements identified by a bullet.
Expanded Problem Focused	**At least six** elements identified by a bullet.
Detailed	**At least twelve** elements identified by a bullet.
Comprehensive	Perform **all** elements identified by a bullet; document every element in each box with a shaded border and at least one element in each box with an unshaded border.

Psychiatric Examination

System/Body Area	Elements of Examination
Constitutional	• Measurement of **any three of the following seven** vital signs: 1) sitting or standing blood pressure, 2) supine blood pressure, 3) pulse rate and regularity, 4) respiration, 5) temperature, 6) height, 7) weight (May be measured and recorded by ancillary staff) • General appearance of patient (eg, development, nutrition, body habitus, deformities, attention to grooming)
Head and Face	
Eyes	
Ears, Nose, Mouth and Throat	
Neck	
Respiratory	
Cardiovascular	
Chest (Breasts)	
Gastrointestinal (Abdomen)	
Genitourinary	
Lymphatic	
Musculoskeletal	• Assessment of muscle strength and tone (eg, flaccid, cog wheel, spastic) with notation of any atrophy and abnormal movements • Examination of gait and station
Extremities	
Skin	
Neurological	

System/Body Area	Elements of Examination
Psychiatric	• Description of speech including: rate; volume; articulation; coherence; and spontaneity with notation of abnormalities (eg, perseveration, paucity of language) • Description of thought processes including: rate of thoughts; content of thoughts (eg, logical vs. illogical, tangential); abstract reasoning; and computation • Description of associations (eg, loose, tangential, circumstantial, intact) • Description of abnormal or psychotic thoughts including: hallucinations; delusions; preoccupation with violence; homicidal or suicidal ideation; and obsessions • Description of the patient's judgment (eg, concerning everyday activities and social situations) and insight (eg, concerning psychiatric condition) Complete mental status examination including • Orientation to time, place and person • Recent and remote memory • Attention span and concentration • Language (eg, naming objects, repeating phrases) • Fund of knowledge (eg, awareness of current events, past history, vocabulary) • Mood and affect (eg, depression, anxiety, agitation, hypomania, lability)

Content and Documentation Requirements

Level of Exam	Perform and Document:
Problem Focused	**One to five** elements identified by a bullet.
Expanded Problem Focused	**At least six** elements identified by a bullet.
Detailed	**At least nine** elements identified by a bullet.
Comprehensive	Perform **all** elements identified by a bullet; document every element in each box with a shaded border and at least one element in each box with an unshaded border.

Respiratory Examination

System/Body Area	Elements of Examination
Constitutional	• Measurement of **any three of the following seven** vital signs: 1) sitting or standing blood pressure, 2) supine blood pressure, 3) pulse rate and regularity, 4) respiration, 5) temperature, 6) height, 7) weight (May be measured and recorded by ancillary staff) • General appearance of patient (eg, development, nutrition, body habitus, deformities, attention to grooming)
Head and Face	
Eyes	
Ears, Nose, Mouth and Throat	• Inspection of nasal mucosa, septum and turbinates • Inspection of teeth and gums • Examination of oropharynx (eg, oral mucosa, hard and soft palate, tongue, tonsils and posterior pharynx)
Neck	• Examination of neck (eg, masses, overall appearance, symmetry, tracheal position, crepitus) • Examination of thyroid (eg, enlargement, tenderness, mass) • Examination of jugular veins (eg, distention, a, v or cannon a waves)
Respiratory	• Inspection of chest with notation of symmetry and expansion • Assessment of respiratory effort (eg, intercostal retractions, use of accessory muscles, diaphragmatic movement) • Percussion of chest (eg, dullness, flatness, hyperresonance) • Palpation of chest (eg, tactile fremitus) • Auscultation of lungs (eg, breath sounds, adventitious sounds, rubs)
Cardiovascular	• Auscultation of heart with notation of abnormal sounds and murmurs • Examination of peripheral vascular system by observation (eg, swelling, varicosities) and palpation (pulses, temperature, edema, tenderness)
Chest (Breasts)	

System/Body Area	Elements of Examination
Gastrointestinal (Abdomen)	• Examination of abdomen with notation of presence of masses or tenderness • Examination of liver and spleen
Genitourinary	
Lymphatic	• Palpation of lymph nodes in neck, axillae, groin and/or other location
Musculoskeletal	• Assessment of muscle strength and tone (eg, flaccid, cog wheel, spastic) with notation of any atrophy and abnormal movements • Examination of gait and station
Extremities	• Inspection and palpation of digits and nails (eg, clubbing, cyanosis, inflammation, petechiae, ischemia, infections, nodes)
Skin	• Inspection and/or palpation of skin and subcutaneous tissue (eg, rashes, lesions, ulcers)
Neurological/ Psychiatric	Brief assessment of mental status including • Orientation to time, place and person • Mood and affect (eg, depression, anxiety, agitation)

Content and Documentation Requirements

Level of Exam	Perform and Document:
Problem Focused	**One to five** elements identified by a bullet.
Expanded Problem Focused	**At least six** elements identified by a bullet.
Detailed	**At least twelve** elements identified by a bullet.
Comprehensive	Perform **all** elements identified by a bullet; document every element in each box with a shaded border and at least one element in each box with an unshaded border.

Skin Examination

System/Body Area	Elements of Examination
Constitutional	• Measurement of **any three of the following seven** vital signs: 1) sitting or standing blood pressure, 2) supine blood pressure, 3) pulse rate and regularity, 4) respiration, 5) temperature, 6) height, 7) weight (May be measured and recorded by ancillary staff) • General appearance of patient (eg, development, nutrition, body habitus, deformities, attention to grooming)
Head and Face	
Eyes	• Inspection of conjunctivae and lids
Ears, Nose, Mouth and Throat	• Inspection of teeth and gums • Examination of oropharynx (eg, oral mucosa, hard and soft palates, tongue, tonsils, posterior pharynx)
Neck	• Examination of thyroid (eg, enlargement, tenderness, mass)
Respiratory	
Cardiovascular	• Examination of peripheral vascular system by observation (eg, swelling, varicosities) and palpation (eg, pulses, temperature, edema, tenderness)
Chest (Breasts)	
Gastrointestinal (Abdomen)	• Examination of liver and spleen • Examination of anus for condyloma and other lesions
Genitourinary	
Lymphatic	• Palpation of lymph nodes in neck, axillae, groin and/or other location
Musculoskeletal	
Extremities	• Inspection and palpation of digits and nails (eg, clubbing, cyanosis, inflammation, petechiae, ischemia, infections, nodes)

System/Body Area	Elements of Examination
Skin	• Palpation of scalp and inspection of hair of scalp, eyebrows, face, chest, pubic area (when indicated) and extremities • Inspection and/or palpation of skin and subcutaneous tissue (eg, rashes, lesions, ulcers, susceptibility to and presence of photo damage) in **eight of the following ten** areas: • Head, including the face and • Neck • Chest, including breasts and axillae • Abdomen • Genitalia, groin, buttocks • Back • Right upper extremity • Left upper extremity • Right lower extremity • Left upper extremity NOTE: For the comprehensive level, the examination of at least eight anatomic areas must be performed and documented. For the three lower levels of examination, each body area is counted separately. For example, inspection and/or palpation of the skin and subcutaneous tissue of the right upper extremity and the left upper extremity constitutes two elements. • Inspection of eccrine and apocrine glands of skin and subcutaneous tissue with identification and location of any hyperhidrosis, chromhidroses or bromhidrosis
Neurological/ Psychiatric	Brief assessment of mental status including • Orientation to time, place and person • Mood and affect (eg, depression, anxiety, agitation)

Content and Documentation Requirements

Level of Exam	Perform and Document:
Problem Focused	**One to five** elements identified by a bullet.
Expanded Problem Focused	**At least six** elements identified by a bullet.
Detailed	**At least twelve** elements identified by a bullet.
Comprehensive	Perform **all** elements identified by a bullet; document every element in each box with a shaded border and at least one element in each box with an unshaded border.

C. DOCUMENTATION OF THE COMPLEXITY OF MEDICAL DECISION MAKING

The levels of E/M services recognize four types of medical decision making (straight-forward, low complexity, moderate complexity and high complexity). Medical decision making refers to the complexity of establishing a diagnosis and/or selecting a management option as measured by:

- the number of possible diagnoses and/or the number of management options that must be considered;
- the amount and/or complexity of medical records, diagnostic tests, and/or other information that must be obtained, reviewed and analyzed; and
- the risk of significant complications, morbidity and/or mortality, as well as comorbidities, associated with the patient's presenting problem(s), the diagnostic procedure(s) and/or the possible management options.

The chart below shows the progression of the elements required for each level of medical decision making. To qualify for a given type of decision making, **two of the three elements in the table must be either met or exceeded.**

Number of diagnoses or management options	Amount and/or complexity of data to be reviewed	Risk of complications and/or morbidity or mortality	Type of decision making
Minimal	Minimal or None	Minimal	***Straightforward***
Limited	Limited	Low	***Low Complexity***
Multiple	Moderate	Moderate	***Moderate Complexity***
Extensive	Extensive	High	***High Complexity***

Each of the elements of medical decision making is described below.

NUMBER OF DIAGNOSES OR MANAGEMENT OPTIONS

The number of possible diagnoses and/or the number of management options that must be considered is based on the number and types of problems addressed during the encounter, the complexity of establishing a diagnosis and the management decisions that are made by the physician.

Generally, decision making with respect to a diagnosed problem is easier than that for an identified but undiagnosed problem. The number and type of diagnostic tests employed may be an indicator of the number of possible diagnoses. Problems which are improving or resolving are less complex than those which are worsening or failing to change as expected. The need to seek advice from others is another indicator of complexity of diagnostic or management problems.

DG: *For each encounter, an assessment, clinical impression, or diagnosis should be documented. It may be explicitly stated or implied in documented decisions regarding management plans and/or further evaluation.*

- *For a presenting problem with an established diagnosis the record should reflect whether the problem is: a) improved, well controlled, resolving or resolved; or, b) inadequately controlled, worsening, or failing to change as expected.*

- *For a presenting problem without an established diagnosis, the assessment or clinical impression may be stated in the form of differential diagnoses or as a "possible", "probable", or "rule out" (R/O) diagnosis.*

DG: *The initiation of, or changes in, treatment should be documented. Treatment includes a wide range of management options including patient instructions, nursing instructions, therapies, and medications.*

DG: *If referrals are made, consultations requested or advice sought, the record should indicate to whom or where the referral or consultation is made or from whom the advice is requested.*

AMOUNT AND/OR COMPLEXITY OF DATA TO BE REVIEWED

The amount and complexity of data to be reviewed is based on the types of diagnostic testing ordered or reviewed. A decision to obtain and review old medical records and/or obtain history from sources other than the patient increases the amount and complexity of data to be reviewed.

Discussion of contradictory or unexpected test results with the physician who performed or interpreted the test is an indication of the complexity of data being reviewed. On occasion the physician who ordered a test may personally review the image, tracing or specimen to supplement information from the physician who prepared the test report or interpretation; this is another indication of the complexity of data being reviewed.

DG: *If a diagnostic service (test or procedure) is ordered, planned, scheduled, or performed at the time of the E/M encounter, the type of service, eg, lab or x-ray, should be documented.*

DG: *The review of lab, radiology and/or other diagnostic tests should be documented. A simple notation such as "WBC elevated" or "chest x-ray unremarkable" is acceptable. Alternatively, the review may be documented by initialing and dating the report containing the test results.*

DG: *A decision to obtain old records or decision to obtain additional history from the family, caretaker or other source to supplement that obtained from the patient should be documented.*

DG: *Relevant findings from the review of old records, and/or the receipt of additional history from the family, caretaker or other source to supplement that obtained from the patient should be documented. If there is no relevant information beyond that already obtained, that fact should be documented. A notation of “Old records reviewed” or “additional history obtained from family” without elaboration is insufficient.*

DG: *The results of discussion of laboratory, radiology or other diagnostic tests with the physician who performed or interpreted the study should be documented.*

DG: *The direct visualization and independent interpretation of an image, tracing or specimen previously or subsequently interpreted by another physician should be documented.*

RISK OF SIGNIFICANT COMPLICATIONS, MORBIDITY, AND/OR MORTALITY

The risk of significant complications, morbidity, and/or mortality is based on the risks associated with the presenting problem(s), the diagnostic procedure(s), and the possible management options.

DG: *Comorbidities/underlying diseases or other factors that increase the complexity of medical decision making by increasing the risk of complications, morbidity, and/or mortality should be documented.*

DG: *If a surgical or invasive diagnostic procedure is ordered, planned or scheduled at the time of the E/M encounter, the type of procedure, eg, laparoscopy, should be documented.*

DG: *If a surgical or invasive diagnostic procedure is performed at the time of the E/M encounter, the specific procedure should be documented.*

DG: *The referral for or decision to perform a surgical or invasive diagnostic procedure on an urgent basis should be documented or implied.*

The following table may be used to help determine whether the risk of significant complications, morbidity, and/or mortality is *minimal*, *low*, *moderate*, or *high*. Because the determination of risk is complex and not readily quantifiable, the table includes common clinical examples rather than absolute measures of risk. The assessment of risk of the presenting problem(s) is based on the risk related to the disease process anticipated between the present encounter and the next one. The assessment of risk of selecting diagnostic procedures and management options is based on the risk during and immediately following any procedures or treatment. **The highest level of risk in any one category (presenting problem(s), diagnostic procedure(s), or management options) determines the overall risk.**

TABLE OF RISK

Level of Risk	Presenting Problem(s)	Diagnostic Procedure(s) Ordered	Management Options Selected
Minimal	One self-limited or minor problem, eg, cold, insect bite, tinea corporis	Laboratory tests requiring venipuncture Chest x-rays EKG/EEG Urinalysis Ultrasound, eg, echocardiography KOH prep	Rest Gargles Elastic bandages Superficial dressings
Low	Two or more self-limited or minor problems One stable chronic illness, eg, well controlled hypertension, non-insulin dependent diabetes, cataract, BPH Acute uncomplicated illness or injury, eg, cystitis, allergic rhinitis, simple sprain	Physiologic tests not under stress, eg, pulmonary function tests Non-cardiovascular imaging studies with contrast, eg, barium enema Superficial needle biopsies Clinical laboratory tests requiring arterial puncture Skin biopsies	Over-the-counter drugs Minor surgery with no identified risk factors Physical therapy Occupational therapy IV fluids without additives
Moderate	One or more chronic illnesses with mild exacerbation, progression, or side effects of treatment Two or more stable chronic illnesses Undiagnosed new problem with uncertain prognosis, eg, lump in breast Acute illness with systemic symptoms, eg, pyelonephritis, pneumonitis, colitis Acute complicated injury, eg, head injury with brief loss of consciousness	Physiologic tests under stress, eg, cardiac stress test, fetal contraction stress test Diagnostic endoscopies with no identified risk factors Deep needle or incisional biopsy Cardiovascular imaging studies with contrast and no identified risk factors, eg, arteriogram, cardiac catheterization Obtain fluid from body cavity, eg lumbar puncture, thoracentesis, culdocentesis	Minor surgery with identified risk factors Elective major surgery (open, percutaneous or endoscopic) with no identified risk factors Prescription drug management Therapeutic nuclear medicine IV fluids with additives Closed treatment of fracture or dislocation without manipulation
High	One or more chronic illnesses with severe exacerbation, progression, or side effects of treatment Acute or chronic illnesses or injuries that pose a threat to life or bodily function, eg, multiple trauma, acute MI, pulmonary embolus, severe respiratory distress, progressive severe rheumatoid arthritis, psychiatric illness with potential threat to self or others, peritonitis, acute renal failure An abrupt change in neurologic status, eg, seizure, TIA, weakness, sensory loss	Cardiovascular imaging studies with contrast with identified risk factors Cardiac electrophysiological tests Diagnostic Endoscopies with identified risk factors Discography	Elective major surgery (open, percutaneous or endoscopic) with identified risk factors Emergency major surgery (open, percutaneous or endoscopic) Parenteral controlled substances Drug therapy requiring intensive monitoring for toxicity Decision not to resuscitate or to de-escalate care because of poor prognosis

D. DOCUMENTATION OF AN ENCOUNTER DOMINATED BY COUNSELING OR COORDINATION OF CARE

In the case where counseling and/or coordination of care dominates (more than 50%) of the physician/patient and/or family encounter (face-to-face time in the office or other or outpatient setting, floor/unit time in the hospital or nursing facility), time is considered the key or controlling factor to qualify for a particular level of E/M services.

DG: *If the physician elects to report the level of service based on counseling and/or coordination of care, the total length of time of the encounter (face-to-face or floor time, as appropriate) should be documented and the record should describe the counseling and/or activities to coordinate care.*

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA and the STATE OF FLORIDA, ex rel. THEODORE A. SCHIFF, M.D.,

Plaintiff,

v.

GARY L. MARDER , D.O.; ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation,

Defendant.

DECLARATION OF MICHAEL STEINBERG, M.D., IN SUPPORT OF THE UNITED STATES' MOTION FOR SUMMARY JUDGMENT

I, Michael Steinberg, M.D., do hereby declare and state:

1. I am Professor and Chair of the Department of Radiation Oncology at the David Geffen School of Medicine at UCLA. I have an active license to practice medicine in the State of California and I am Board Certified in Therapeutic Radiology and a Diplomat of the American Board of Radiology.

2. I received my medical degree from the University of Southern California, School of Medicine in 1976, did my residency in Radiation Oncology at the UCLA Center for the Health Sciences, and was the Chief Resident from 1980 to 1981. I was also a Clinical Fellow in Radiation Oncology with the American Cancer Society.

3. I have written numerous peer reviewed articles and given numerous presentations and lectures in the area of radiation oncology. I have been recognized as a Fellow of the

American College of Radiology (FACR), the American College of Radiation Oncology (FACRO) and the American Society for Radiation Oncology (FASTRO).

4. From 1999 to 2003, I chaired the Joint Economics Committee of the American Society for Radiation Oncology (ASTRO) and the American College of Radiology. From 2003 to 2007, I served on the ASTRO Board of Directors carrying the health policy and healthcare economics portfolio. In 2010, I was elected President of ASTRO and served as the Chairman of the Board in 2012-2013.

5. From 1997 to 2002, I was the radiation oncology representative to the Relative Value Update Committee (RUC) of the American Medical Association (AMA). From 2002 to 2010, I was the radiation oncology representative to the CPT Editorial Committee of the AMA. In that role I developed and edited numerous billing codes and descriptions of associated physician and non-physician work and practice expense for radiation therapy and related medical services and procedures. In the past I have served as an editor for the Coding Guide for radiation oncology and I have written articles about the appropriate use of CPT billing codes for the CPT Assistant, a publication of the AMA.

6. I was asked by the DOJ to offer various opinions regarding the documentation, treatment management and billing of Gary Marder, D.O. relating to radiation oncology services. The statements in this declaration are based upon my investigation, the medical records and related documentation provided to me by the DOJ and Revenue Cycle, Inc. ("RCI") and publicly available information.

7. A copy of the expert report I prepared in this case is attached hereto as Exhibit A.

8. Radiation therapy is an effective treatment modality for squamous and basal cell carcinoma of the skin. In the generally accepted standard of medical care radiation

therapy is utilized in anatomic areas about the face, around eyes, lips, nose and ears, the pretibial area as well as in cases where pathology shows peri-neural invasion or margin positivity after an expert attempt at complete excision. It should be noted that its routine use in anatomic locations outside of these areas (e.g. back, extremities, etc.), even in patients receiving anticoagulation therapy is very uncommon because other treatments of equal efficacy are more convenient, much less costly and less time consuming for the patient.

9. Dr. Marder's routine use of radiation therapy in these locations, not to mention the inappropriate application of twice a day ("BID" or "hyperfractionation") treatment in these cases, varies extremely from accepted medical care for the use of radiation therapy in the treatment of skin cancer. In these cases, such use of radiation therapy are neither medically reasonable or necessary. In addition, the lack of Dr. Marder's proper documentation of the treatment of these patients falls significantly below the standard of care and accepted practice of medicine. It should also be pointed out that the notion that somehow these cases are of such severity to require some out of the ordinary type of treatment such as BID therapy belies the actual clinical presentation of these patients that was documented in the medical record. There was no documentation of poor prognostic factors requiring a variation in treatment approach. Moreover, there is no evidence that the treatment approach of BID treatment for every patient as found in these medical records has improved efficacy over the standard medically accepted treatments of skin cancer. Finally, the use of BID radiation therapy in virtually all of the patients reviewed does not meet generally accepted standard of medical practice and is not medically reasonable or medically necessary.

10. Although the use of BID fractionation radiation treatment is well documented in the peer reviewed literature as a treatment approach in cancers of the internal mucosa of head and neck structures and in inflammatory breast cancer, it is not appropriate for use in the treatment of the skin cancers described in Dr. Marder's patient charts. BID treatment in the treatment of skin cancer would be rare and certainly not applied to even a minority of skin cancer patients seen and treated by a physician using radiation therapy for treatment of this condition. The evidence based peer reviewed literature does not support its use and there are no valid published trials with level 1 evidence to support its use.
11. Moreover, radiobiological principles in the use of BID radiation treatment require a minimum of a 4 hour separation (6 hours is optimal) between treatment fractions. This is based on the well-known radiobiological principles of repair, re-oxygenation, redistribution, and repopulation. Without proper separation of treatment fractions, the radiobiological benefits of BID treatments are not attained. As such, coverage determinations by Medicare and private health insurance companies require that the time of each treatment fraction be accurately documented within the treatment record when BID treatment is given. In the case of Dr. Marder's records, almost all of the patient treatment records recorded the time of the first treatment fraction only. Not only was the time of the second fraction not recorded, the times that were recorded of the first daily treatment were suspiciously identical for each day the treatment was given. In my years of experience in administering radiation therapy to thousands of patients, even with patients having the same scheduled daily treatment time, virtually never would the daily treatments be delivered at the exact same time on each day of treatment as noted in Dr. Marder's charts.

12. It is also noteworthy that the stereotyped treatment technique where all patients received twice a day fractionation to a total of 40 fractions starting with the use of a 3cm treatment cone, then "coning the field down" to a 1 cm cone is not justified in the medical record or in good medical practice. No documentation was present in the record noting tumor shrinkage to warrant the cone down of the radiation field.

13. Also, suspiciously, information reflected in pathology reports often designate tumor sizes larger than the 3 cm cone in many cases. This makes little sense on its face, particularly in the absence of adequate documentation in the patient charts. Precise measurements of the lesions in the patient encounter notes are typically absent. Instead the treatment record and the pathology report document use of a treatment field (cone) smaller than the targeted tumor. Such treatment is significantly below the standard of care, does not meet generally accepted standards of medical practice and is not medically reasonable or necessary.

Quality of Documentation in the Medical Records:

14. All records reviewed fell far below generally acceptable standards of medical documentation for radiation therapy care. The basic standard of care for the safe delivery of radiation therapy requires specific and detailed documentation of all radiation fields including photographs and drawings of the treatment fields noting relationships to various landmarks and to each other when treatment fields are in close juxtaposition.

15. In addition, the standard of care requires precise written documentation of field location, field angles and treatment set up detail, that are unique to each patient, to be documented in the record to insure accurate daily placement of the radiation fields for treatment delivery. This type of documentation happens within a proper process of care at the time

of a formal simulation procedure. Although, simulation codes were billed in each case, no patient specific documentation of the simulation procedure is found in the chart. Such documentation is not only required to bill for the procedure, but it is also required for the accurate and reproducible delivery of radiation treatment as well as for the possible future contingency of the matching of subsequent radiation treatment fields, should the patient later develop new lesions in nearby anatomical sites. The treating physician must proactively prevent overlap of future radiation fields though documentation to meet the accepted standard of care. This failure to document the precise location and technical features of the treatment delivery uniformly found in of all of Dr. Marder's charts reviewed represents a gross deviation from the standard of care.

16. It should be noted that the repetitive and templated nature of the documentation that does exist in the charts calls into question if such documentation occurred relative to a specific patient or was only filled out for the purpose of billing. In this regard, the consistent lack of documentation of treatment response of the tumors in a proper weekly management note did not verify the clinical response that would be required for the coming down (making smaller) of treatment fields that routinely occurred in all patients reviewed. It is not plausible that every patient responded at exactly the same time in the treatment course requiring that the treatment field be made smaller in size at precisely the same delivered dose. Yet, every patient received the exact same treatment. Of interest is that although there was insufficient medical documentation, there was often non-medical documentation describing the billing codes that were claimed to be associated with the treatment.

17. In addition, although there were treatment records in the chart, there was no specific prescription by the physician for each patient. The prescription for radiation is required for proper documentation of radiation therapy care. In a number of charts there were two treatment records for the same treatment area with the more sparsely filled out treatment record appearing to be contemporaneous with the treatment while the purpose of the other treatment records remains in question.

Proper Use of CPT Codes:

18. The highly atypical unbundled use of BID treatment and stereotypical use of a cone down technique seen in Dr. Marder's charts belie common practice and thus the customary and appropriate utilization of the CPT codes for billing in these patients. The frequent and inadequate documentation of simulation (77280), weekly management (77427) and basic physics calculation (77300) fall well below documentation standards allowing for reimbursement by government or private payers. Furthermore, the elements required for documentation of 77427 are routinely absent as is the signature of the treating physician which is required to receive reimbursement.

19. The use of the radiation treatment delivery code 77402 (as well as 77407 and 77412) is entirely inappropriate. As per photos of the treatment device utilized as well as documentation within the patient charts, the treatment device used is a 90kv x-ray machine, and thus by definition, it is an orthovoltage or superficial radiation machine. The CPT coding rules clearly state that one must use the CPT code that most closely resembles or approximates the treatment or procedure rendered. The perverse suggestion that the use of 77402 (as insinuated by the defendant's "expert") is appropriate in these cases because the subtext of the code states "< 5 MeV" does not meet the CPT

requirement to use the highest level of specificity when coding. In this case the appropriate code is clearly 77401: radiation therapy delivery, superficial and/or orthovoltage" which precisely describes the actual equipment used and not 77402, 77407 or 77412. CPT Codes 77402, 77407 and 77412 are used when megavoltage machines such as linear accelerators are used for treatment and never when orthovoltage equipment is utilized for treatment.

20. There is a reimbursement differential that is based on the different practice expense associated with the different equipment and treatment room requirements. The practice expense for the use of orthovoltage is estimated to be less than $150,000 while the practice expense associated with 77402, 77407 and 77412 is over $3,000,000. This differential practice expense is based on differences in the cost of the equipment, shielding, staffing and maintenance of the equipment.

Supervision of Radiation Therapy:

21. CMS rules (Medicare Carriers Manual Part 3- Claims Process Transmittal 1725, Section 2075 XRAY, RADIUM, AND RADIOACTIVE ISOTOPE THERAPY) specifically require on site physician supervision when managing and billing for radiation therapy delivery. The rules go back to the early Medicare regulations. Specifically, the rule requires direct physician supervision. The use of nurse practitioner or physician assistant for supervision does not meet the Medicare requirements for supervision in the case of radiation therapy. This does not relate to professional service, or credentialing of physician extenders, but to the supervision of radiation therapy treatment delivery. CMS has been clear on this issue regarding the need for direct supervision for radiation therapy

delivery over the years. When a physician is not present during treatment delivery, those treatments must not be billed.

22. This review represents the most notable medical, documentation and billing deficits found in the charts reviewed, and is not an exhaustive review of such deficits.

Pursuant to Title 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct and is based upon my personal knowledge this 18 day of March, 2016, in Los Angeles CA.

By: Mid Steinberg
Michael Steinberg, M.D.

Memorandum

Michael Steinberg, MD

To: Mark Lavine, Assistant United States Attorney

From: Michael Steinberg, MD MS 10/14/15

Date: October 14, 2015

Re: Gary Marder, DO Case

This memorandum presents my expert opinion regarding appropriateness of treatment, documentation and billing related to patients who received radiation therapy from Gary Marder, DO. I am Professor and Chair of the Department of Radiation Oncology at the David Geffen School of Medicine at UCLA. I have expertise in the treatment of skin cancer. I routinely care for patients with skin cancer and teach resident physicians in training in the proper techniques, methods and patient care processes for the treatment of skin cancer. From 1999 to 2003 I chaired the Joint Economics Committee of the American Society for Radiation Oncology (ASTRO) and the American College of Radiology. From 2003 to 2007 I served on the ASTRO Board of Directors carrying the health policy and healthcare economics portfolio. In 2010 I was elected President of ASTRO and served as the Chairman of the Board in 2012-2013. From 1997 to 2002 I was the radiation oncology representative to the Relative Value Update Committee (RUC) of the American Medical Association (AMA). From 2002 to 2010 I was the radiation oncology representative to the CPT Editorial Committee of the AMA. In that role I developed and edited numerous billing codes and descriptions of associated physician, non-physician work and practice expense for radiation therapy and related medical services and procedures. In the past I have served as an editor for the Coding Guide for radiation oncology and I have written articles about the appropriate use of CPT billing codes for the CPT Assistant, a publication of the AMA.

The following highlights the most salient deficiencies in documentation, treatment management and billing found within the records reviewed, yet are not a complete portrayal of all such deficiencies found within Dr. Marder's medical records.

Appropriateness of Treatment:
Radiation therapy is an effective treatment modality for squamous and basal cell carcinoma of the skin. In the generally accepted standard of medical care radiation therapy is utilized in anatomic areas about the face, around eyes, lips, nose and ears, the pretibial area as well as in cases where pathology shows peri-neural invasion or margin positivity after an expert attempt at complete excision. It should be noted that its routine use in anatomic locations outside of these areas (e.g. back, extremities, etc.), even in patients receiving anticoagulation therapy is very uncommon because other treatments of equal efficacy are more convenient, much less costly and less time consuming for the patient.

Dr. Marder's routine use of radiation therapy in these locations, not to mention the inappropriate application of BID treatment in these cases (see below), varies extremely from accepted medical care for the use of radiation therapy in the treatment of skin cancer.

In these cases such use of radiation therapy are neither medically reasonable or necessary. In addition, the lack of Dr. Marder's proper documentation of the treatment of these patients falls significantly below the standard of care and accepted practice of medicine. It should also be pointed out that the notion that somehow these cases are of such severity to require some out of the ordinary type of treatment such as BID therapy belies the actual clinical presentation of these patients that was documented in the medical record. There was no documentation of poor prognostic factors requiring a variation in treatment approach. Moreover, there is no evidence that the treatment approach of BID treatment for every patient as found in these medical records has improved efficacy over the standard medically accepted treatments of skin cancer. Finally, the use of BID radiation therapy is virtually all of the patients reviewed does not meet generally accepted standard of medical practice and is not medically reasonable or medically necessary.

Although the use of twice a day (BID) fractionation radiation treatment is well documented in the peer reviewed literature as a treatment approach in cancers of the internal mucosa of head and neck structures and in inflammatory breast cancer, it is not appropriate for use in the treatment of the skin cancers described in Dr. Marder's patient charts. BID treatment in the treatment skin cancer would be rare and certainly not applied to even a minority of skin cancer patients seen and treated by a physician using radiation therapy for treatment of this condition. The evidence based peer reviewed literature does not support its use and there are no published trials with level 1 evidence to support its use. Moreover, radiobiological principles in the use of BID radiation treatment require a minimum of a 4 hour separation (6 hours is optimal) between treatment fractions. This is based on the well-known radiobiological principles of repair, re-oxygenation, redistribution, and repopulation. Without proper separation of treatment fractions, the radiobiological benefits of BID treatments are not attained. As such, coverage determinations by Medicare and private health insurance companies require that the time of each treatment fraction be accurately documented within the treatment record when BID treatment is given. In the case of Dr. Marder's records, almost all of the patient treatment records recorded the time of the first treatment fraction only. Not only was the time of the second fraction not recorded, the times that were recorded of the first daily treatment were suspiciously identical for each day the treatment was given. In my years of experience in administering radiation therapy to thousands of patients, even with patients having the same scheduled daily treatment time, virtually never would the daily treatments be delivered at the exact same time on each day of treatment as noted in Dr. Marder's charts.

It is also noteworthy that the stereotyped treatment technique where all patients received twice a day fractionation to a total of 40 fractions starting with the use of a 3cm treatment cone, then coning the field down to a 1 cm cone is not justified in the medical record or in good medical practice. No documentation was present in the record noting tumor shrinkage to warrant the cone down of the radiation field. Also, suspiciously, information reflected in pathology reports often designate tumor sizes larger than the 3 cm cone in many cases. This makes little sense on its face, particularly in the absence of adequate documentation in the patient charts. Precise measurements of the lesions in the patient encounter notes are typically absent. Instead the treatment record and the pathology report document use of a treatment field (cone) smaller than the targeted tumor. Such treatment is significantly below the standard of care, does not meet generally accepted standard of medical practice and is not medically reasonable or necessary.

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All records reviewed fell far below generally acceptable standards of medical documentation for radiation therapy care. The basic standard of care for the safe delivery of radiation therapy requires specific and and detailed documentation of all radiation fields including photographs and drawings of the treatment fields noting relationships to various landmarks and to each other when treatment fields are in close juxtaposition.

In addition, the standard of care requires precise written documentation of field location, field angles and treatment set up detail, that are unique to each patient, to be documented in the record to insure accurate daily placement of the radiation fields for treatment delivery. This type of documentation happens within a proper process of care at the time of a formal simulation procedure. Although, simulation codes were billed in each case, no patient specific documentation of the simulation procedure is found in the chart. Such documentation is not only required to bill for the procedure, but it is also required for the accurate and reproducible delivery of radiation treatment as well as for the possible future contingency of the matching of subsequent radiation treatment fields, should the patient later develop new lesions in nearby anatomical sites. The treating physician must proactively prevent overlap of future radiation fields though documentation to meet the accepted standard of care . This failure to document the precise location and technical features of the treatment delivery uniformly found in of all of Dr. Marder's charts reviewed represents a gross deviation from the standard of care.

It should be noted that the repetitive and templated nature of the documentation that does exist in the charts calls into question if such documentation occurred relative to a specific patient or was only filled out for the purpose of billing. In this regard, the consistent lack of documentation of treatment response of the tumors in a proper weekly management note did not verify the clinical response that would be required for the coning down (making smaller) of treatment fields that routinely occurred in all patients reviewed. It is not plausible that every patient responded at exactly the same time in the treatment course requiring that the treatment field be made smaller in size at precisely the same delivered dose. Yet, every patient received the exact same treatment. Of interest is that although there was insufficient medical documentation, there was often non-medical documentation describing the billing codes that were claimed to be associated with the treatment.

In addition, although there were treatment records in the chart, there was no specific prescription by the physician for each patient. The prescription for radiation is required for proper documentation of radiation therapy care. In a number of charts there were two treatment records for the same treatment area with the more sparsely filled out treatment record appearing to be contemporaneous with the treatment while the purpose of the other treatment records remains in question.

Proper Use of CPT Codes:
The highly atypical unbundled use of BID treatment and stereotypical use of a cone down technique seen in Dr. Marder's charts belie common practice and thus the customary and appropriate utilization of the CPT codes for billing in these patients. The frequent and inadequate documentation of simulation (77280), weekly management (77427) and basic physics calculation (77300) fall well below documentation standards allowing for reimbursement by government or private payers. Furthermore, the elements required for documentation of 77427 are routinely absent as is the signature of the treating physician which is required to receive reimbursement.

The use of the radiation treatment delivery code 77402 (as well as 77407 and 77412) is entirely inappropriate. As per photos of the treatment device utilized as well as documentation within the patient charts, the treatment device used is a 90kv x-ray machine, and thus by definition, it is an orthovoltage or superficial radiation machine. The CPT coding rules clearly state that one must use the CPT code that most closely resembles or approximates the treatment or procedure rendered. The perverse suggestion that the use of 77402 (as insinuated by the defendant's "expert") is appropriate in these cases because the subtext of the code states "< 5 MeV" does not meet the CPT requirement to use the highest level of specificity when coding. In this case the appropriate code is clearly "77401: radiation therapy delivery, superficial and/or orthovoltage" which precisely describes the actual equipment used and not 77402, 77407 or 77412. 77402, 77407 and 77412 are used when megavoltage machines such as linear accelerators are used for treatment and never when orthovoltage equipment is utilized for treatment.

There is a reimbursement differential that is based on the different practice expense associated with the different equipment and treatment room requirements. The practice expense for the use of orthovoltage is estimated to be less than $150,000 while the practice expense associated with 77402, 77407 and 77412 is over $3,000,000. This differential practice expense is based on differences in the cost of the equipment, shielding, staffing and maintenance of the equipment.

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CMS rules (Medicare Carriers Manual Part 3 – Claims Process Transmittal 1725, Section 2075 X-RAY, RADIUM, AND RADIOACTIVE ISOTOPE THERAPY) specifically require on site physician supervision when managing and billing for radiation therapy delivery. The rules go back to the early Medicare regulations. Specifically, the rule requires direct physician supervision. The use of nurse practitioner or physician assistant for supervision does not meet the Medicare requirements for supervision in the case of radiation therapy. This does not relate to professional service, or credentialing of physician extenders, but to the supervision of radiation therapy treatment delivery. CMS has been clear on this issue regarding the need for direct supervision for radiation therapy delivery over the years. When a physician is not present during treatment delivery, those treatments must not be billed.

This review represents the most notable medical, documentation and billing deficits found in the charts reviewed. I am available for further discussion about the magnitude of the deficits in care uncovered in this review.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA and the STATE OF FLORIDA, ex rel. THEODORE A. SCHIFF, M.D.,

Plaintiff,

v.

GARY L. MARDER , D.O.; ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation,

Defendant.

DECLARATION OF RON DIGIAIMO IN SUPPORT OF THE UNITED STATES' MOTION FOR SUMMARY JUDGMENT

I, Ron DiGiaimo, do hereby declare and state:

1. I am the President and CEO of Revenue Cycle Inc. ("RCI"), based in Austin, TX.

2. I have over 22 years of experience in the radiation oncology arena. I am very familiar with all aspects of reimbursement, operations, development, documentation and consulting in the field for both hospital and free-standing radiation oncology centers.

3. I am the primary author and contributing editor for the annual American College of Radiation Oncology Practice Management Guide 2004-2015.

4. RCI is the preferred auditing and consulting firm of the American College of Radiation Oncology.

5. I received a Master of Business Administration from Oklahoma Christian University in Edmond, OK, a Bachelor of Science in Health Services Administration from Weber State University in Ogden UT and an Associate of Applied Science in Radiologic Technology from McLennan Community College, Waco, TX.

6. I am a former Radiation Therapist, having trained at the Allen Shivers Radiation Therapy School in Austin, TX.

7. I have published multiple articles and have lectured frequently regarding coding, reimbursement and documentation of radiation therapy services.

8. I have been asked by the DOJ to perform a review of medical records and associated billing records for patients indicated as receiving superficial radiation treatments for skin cancers.

9. The statements in this declaration are based upon my investigation, information provided to me by the DOJ, publicly available information, and my review of business records.

10. The underlying methodology utilized in performing the foregoing services is set forth in detail in the expert report I prepared in this case, a copy of which is attached hereto as Exhibit 1.

11. The DOJ provided me with medical records relating to 43 patients together with the data reflecting the corresponding claims billed to and paid by Medicare, as well as certain other related information such as calendar information indicating days on which Dr. Marder was not in the office.

General Concepts

12. The findings were very similar among the charts reviewed. In general, there was minimal information documenting the actual administration of the treatments. There was also minimal and in the majority of the medical records, no documentation, located for the additional services typically performed in preparation for radiation treatments.

13. My review of these charts raised extremely serious concerns regarding a basic concept in radiation known as reproducibility. There are several reasons that reproducibility is critically important in radiation oncology. In particular, the documentation needs to be sufficient to allow the administration of the radiation to the precisely intended location on multiple days even if different personnel are administering the treatment, and the documentation needs to be sufficient to allow the precise area of treatment to be identified in the even that treatment in a nearby or overlapping region become necessary in the future.

14. The missing, incomplete, and cloned documentation found throughout these medical records do not support reproducibility for patient set up and create material concerns should the patient have a recurrence near or in the area previously treated. Photographs of the lesions along with the delineated treatment area were not present for review as is the standard of care in this field. In addition, there were an unusually high number of treatments per patient. Given the unusually high use of multiple treatments in a day, exact positioning and reproducibility is critical.

15. In addition, the standard of care in Radiation Oncology requires 4-6 hours of time in between each fraction of radiation. The time of the second treatments are not documented in a large number of patients. Dr. Michael Steinberg, Chair of Radiation Oncology at UCLA as well as past Chairman of the world's largest Radiation Oncology specialty group, American Society

of Therapeutic Radiology has specific clinical concerns with the lack of specificity and reproducibility of the correct lesion and area.

16. Throughout the medical records reviewed, preprinted forms indicating that new fields were necessary due to "tumor shrinkage" were found. Additionally, within the radiation records no specific medical necessity documentation other than the cloned statements supporting and illustrating the shrinkage was found in patient's records. There is no documented unique justification of new cones and fields, nor are there any pictures of the new fields and tumor illustrating decreased size. Both of these components of documentation are an absolute necessity and extreme basic requirement for documentation and billing justification. Dosage calculations and physics review are questionably present or non-existent. In addition, actual or potential fabrication of records appears to be present in the review.

17. Another issue seen in this medical record review focused on verification of physician presence in the clinic with regard to the billable services under the physician's name and NPI. The medical record review, which for example revealed that physician's signatures were routinely undated, together with the calendar information provided regarding the physician schedule and vacation time, it appeared that radiation services were routinely rendered and billed without the required physician supervision. This supervision requirement is detailed within the Medicare Carriers Manual Part 3 – Claims Process Transmittal 1725, Section 2075. Additional findings also revealed that services were billed under Dr. Marder's NPI; however, the medical records supported many of these services were performed and documented by a different provider.

CPT Code 77261 - Clinical Treatment Planning

18. CPT Code 77261 is used to bill for Clinical Treatment Planning. This is the plan of care for the patient and must be documented by the physician. This plan should include the medical necessity of the treatments, the prescription and any orders for additional items.

19. Documentation of the services billed under 77261 were not consistently located. References to the radiation treatments located in the evaluation and management notes did not support this service as those notes were only recommendations which failed to indicate the actual prescription. In addition, these notes were a component of the evaluation and management notes, which were billed and paid separately.

20. Some files did contain a "Treatment Prescription Sheet,", but this document failed to include a prescription for each area treated. These sheets also stated that the patient was to initially receive 25 fractions and that on a later date 15 more fractions were added for a total of 40 fractions.

21. On all of these forms, there was also a notation to start with a 3cm cone and then at the time the 15 fractions were added to switch to a 1cm cone due to tumor shrinkage. The verbiage was identical for every patient that this form was located in their medical record. Due to the verbiage remaining the same, this is considered cloned information and does not support individual patient's medical necessity.

22. Some files containing documents that the patient was to initially receive 25 fractions as just described also had other documents indicating that the patient was to initially receive 40 fractions. These contradictory documents suggest that the materials were cloned and were not reflective of the treatment rendered to the patients.

23. One patient reviewed had an indication that they had actually received 54 treatments, but both items detailing the prescription only indicated 40 treatments.

24. Additionally, the "tumor shrinkage" indicated on all of these forms was not documented anywhere else in the medical record.

CPT Code 77280 – Simulation

25. CPT Code 77280 is used to bill for a Simulation which is a process conducted to establish the treatment area for the patient. This process is documented with extensive detail, as it will be used to set the patient up on a daily basis to ensure radiation is only delivered to the area in which it is prescribed. This reproducibility is also important to ensure all normal tissues are protected. In the event the patient is treated again, this information will ensure future treatment fields do not overlap resulting in overtreatment to any areas.

26. Simulation documentation is not located in the majority of the charts provided. In a small number of the charts, a simulation document was located; however, the information appeared to be created in an effort to support a billable charge versus providing clinically relevant information regarding the set-up of the patient. In reviewing the information located on this form, it appears cloned when comparing it to each instance it is present. Furthermore, the information on the form does not provide critical information regarding the set-up of the patient. Without this critical information, a patient could not be placed in a reproducible position for daily radiation treatments using the information provided on this form. The position of the patient, the placement and location of immobilization and treatment devices were not apparent on any form. There were no pictures or photographs illustrating the set up and delineated treatment areas as is standard in the field of radiation oncology.

CPT Codes 77332 and 77334 - Treatment Devices.

27. CPT Codes 77332 and 77334 are used to bill for Treatment Devices. Treatment devices may be utilized for immobilization, beam shaping and/or shielding. These devices are typically fabricated during the Simulation process. When devices are utilized, the method in which they are used, the placement, etc. are thoroughly documented as well as photographed so no errors in set-up are likely. Again, the reproducibility is imperative to ensure proper treatments.

28. Devices may be fabricated specifically for the individual patient and not utilized on any other patient. When this occurs the devices would apply to the patient for which they were created. There are also devices that are pre-fabricated but could be appropriate for the course prescribed and meet the needs of the patient. These are simple devices.

29. Regardless of the type of treatment device, very specific documentation regarding the treatment device, how it is utilized, and the placement of the treatment device and photographs of the treatment device in place are standard of care. This documentation also ensures the patient may be positioned correctly for each fraction as well as provide reproducibility in the event the patient receives future treatments to the same or a nearby area.

30. Treatment devices were routinely billed for the patients reviewed; however, minimal documentation was located. In the few medical records where a treatment device form was located, the information was not patient specific and no photographs were included. The information that was included on the forms that were found was cloned because it was identical from patient to patient.

31. There are also instances when a treatment device form was located indicating devices were utilized, however, contradictory choices in the treatment record were seen as "No" was circled in the area indicating whether the treatment device was utilized or not.

CPT Code 77300 – Calculations of Dosage

32. CPT Code 77300 is used to bill for Calculations of the radiation dose. For superficial radiation treatments, calculations are performed to determine the amount of time needed for the treatment machine to deliver the prescribed dose of radiation. In performing these calculations, the desired dose must be indicated, the current output of the machine must be known and the field size, i.e. cone size, must be determined.

33. Additionally, if any shielding or blocking is present to reduce the field size further in order to protect healthy tissue, this blocked area should be documented with a picture or diagram so the operator knows where to place that block with every treatment. This blocked area may affect the calculated treatment time.

34. Using all these input factors, the calculation is performed and entered into the medical record so that the treating clinician can enter the correct time for each fraction of therapy. This time setting should then be entered into the treatment chart each time to record the total delivery and administration of the dose. The actual dose is also entered into the treatment card so a running total patient dose can be maintained.

35. If at any time, the cone size is changed or reduced, a new calculation is necessary, as the time setting to achieve the desired dose will also change. When this occurs, documentation is necessary as well as the entry of the new time setting in the treatment card to ensure the correct dose is recorded.

36. In the records reviewed, documentation of a calculation was not located except in a minority of the cases. When documentation was located, it only contained one entry that differed from patient to patient. The area denoted for the "Site/Location" was filled in with the treatment area; however, all other information remains the same including the treatment time. These identical entries could only be accurate if all areas treated were the same size, and required the exact same dose, cone size and did not contain any additional or differing shielding.

37. In some of the patient records reviewed where documentation was located for the dose calculations, there were instances where the date of service did not reflect a date consistent with the treatment course. This finding leads to the assumption that the cloned information for calculations was utilized repeatedly and only the date and patient name and lesion site was changed. Specific examples of this finding are provided in my report. When this was identified, the consistent date found on the document was 10/2/12 even though the patient's calculations were indicated as and billed on other dates. This illustrates no new work was performed unique to the particular patient's needs. The actual dates of the calculations would have occurred in 2011, 2012 or 2013 per each case identified.

CPT Code 77401 - Treatment Delivery of Superficial Radiation

38. CPT Code 77401 is used to billed for Treatment Delivery of Superficial Radiation. This code was evaluated both as to the question of whether it was the appropriate CPT Code to use for the services reviewed, and also as to the question of whether the charts contained sufficient documentation of the delivery of the radiation treatment.

39. The only applicable treatment level code for superficial/ortho-voltage treatment is 77401. The use of 77402, 77407 or 77412 is inappropriate due to the coding requirements that state to report the code that most closely represents the service delivered. Those higher level

codes are reimbursed at a higher rate due to the additional expense necessary to provide those services that are not present in this facility, and therefore not applicable.

40. The inappropriate treatment codes used for billing for the radiation were only one of several examples found throughout the medical records and associated billing and reimbursement amounts of practices that fit the definition of abuse. Per CMS, "Abuse describes practices that, either directly or indirectly, result in unnecessary costs to the Medicare Program. Abuse includes any practice that is not consistent with the goals of providing patients with services that are medically necessary, meet professionally recognized standards, and priced fairly. Examples of Medicare abuse include: billing for services that were not medically necessary; charging excessively for services or supplies; and misusing codes on a claim, such as up coding or unbundling codes."

41. My report includes a chart on page two showing the values of the Practice Expense portion of the treatment delivery codes. The Practice Expense portion of the treatment delivery codes is based upon the cost of the equipment required to render the services. The higher the value of the Practice Expense, the higher the cost of the treatment and the higher the reimbursement. The chart shows that the Practice Expense values for 77401 ranged from .53 to .64 between 2012 and 2015. In contrast, the Practice Expense values for 77402, 77407 and 77412 reach as high 7.51, well more than ten times as high. The huge differential in the practice Expense values shows that it is absolutely not possible for the superficial/ortho-voltage reimbursement to have been intended to have been based on anything but 77401.

42. In addition, in order to accurately record the administration of radiation treatments in the medical record (whether billed under 77401 as was appropriate, or under one of the other codes), the clinician delivering the radiation dose will complete the recording of the information

within the patient's medical record. This recording of the procedure documents the treatment occurred and also records the necessary settings, dose, date, etc. The treatment cards for radiation are preprinted enabling ease of entry when charting the procedure. All areas should be completed by the operator.

43. In many of the documents in the reviewed medical charts, the majority of the treatment cards were left blank creating numerous concerns about accuracy of treatment, reproducibility of treatment, actual treatment delivery, complete delivery of treatment, and BID time spacing. The concerns all contribute to non-justification of complete medical necessity documentation at best and potential fabrication of delivery at worse.

44. The proper charting of the administered treatment into the medical record was not located in any records provided for the review. While a portion of the records contained the dose entry, no record contained the time setting for the machine which would correspond to the calculation utilized to deliver the desired dose. Furthermore, most of the patients reviewed required the utilization of a smaller cone due to stated tumor shrinkage. When this occurs, the time setting would change based upon the calculation. In review of the treatment records, this change in time and cone size is not entered into the treatment card. If the treatment time, dose and field parameters are left blank, it cannot be confirmed that a treatment was delivered and if it did occur, what dose was provided or if a complete dose was delivered.

CPT Code 77336 - Continuing Physics

45. CPT Code 77336 is used to bill for Continuing Physics which describes the ongoing support and work of the medical physicist on behalf of each patient under treatment. This service reimburses for the quality assurance the physicist provides to each patient while undergoing radiation treatments. This work includes the calibration of the equipment, the

confirmation of the accuracy of the calculations and the factors contained within the calculation including the output, effective field size, etc.

46. This work also includes the ongoing quality checks of the charting of the radiation treatments as well as the charting of all the treatment parameters within the patient's record, including dose and total dose delivered per lesion as well as adherence to prescribed dose.

47. This service was not clearly documented within the patient's record. What could potentially support the billing of this service are the physicist's initials in the far right hand column in the treatment card, placed during his/her physical visit to the site in the area designated for this service. By initialing on the line that corresponds to the date of the treatment recorded on that line, the physicist is indicating that the all the areas have been checked for accuracy and charted appropriately and that he/she physically reviewed each patient's medical record in detail and guided to completeness and correctness of treatment delivery. The lack of time and completeness of the necessary information on the treatment cards indicates that no on-going qualified physicist was on site weekly to make corrections.

48. The initials of a physicist do not appear in the majority of the records, but when they are present, they appear to have been photocopied onto the page. This appearance of altered documentation is seen frequently and is included in many screenshots throughout my report.

49. Another item located in the medical charts is a separate form designated for this service which contains all the different parameters the physicists would check; however, this form only contains a single signature and not a signature for each of the multiple dates on the form. In addition, the areas noted as completed appear to be routinely indicated on the form since it is assumed if this work was performed, the medical record would be filled out more thoroughly and include the areas noted by the physicist as correct.

CPT Code 77427 - Physician Treatment Management

50. CPT Code 77427 is used to bill for Physician Treatment Management. This service describes the ongoing management of the patient while undergoing radiation treatments. This procedure may be billed once per each 5 fractions when the work is performed and documented. This physician management service includes a minimum of at least one face-to-face visit with the patient during each 5 fractions as well as monitoring of all the daily treatments, set-up of patient, managing of side effects, verification of completeness of documentation and all other items related to medical necessity.

51. In the charts reviewed, this service was not found to be documented consistently. When documentation was located, it did not meet the requirements of this service. Two items were considered when determining documentation presence; first was the presence of the physician's initial in the far right hand column of the record and second was the presence of a separate form for this service. As with the continuing physics, the initials in the far right hand column appear to be altered at a later date by photocopying, therefore, not considered appropriate for this service. The separate form does not contain a physician signature nor does it include the documentation of the face-to-face visit.

Miscellaneous Information

52. Second-hand equipment that can administer superficial radiation is available for approximately $15,000 and new equipment is available for approximately $150,000.

53. The type of equipment powerful enough to generate radiation of 5MeV (5,000,000 electron volts) is known as a linear accelerator, or "linac" for short. For safety purposes, linacs are installed in concrete bunkers to provide shielding and cost between $2 million and $4 million, or even more.

54. A chart showing the amounts "allowed" by Medicare for the CPT Codes at issue in this case for Port St. Lucie County is attached hereto as Exhibit 2. A chart showing the amounts "allowed" by Medicare for the CPT Codes at issue in this case for Okeechobee County is attached hereto as Exhibit 3. The amount ultimately paid by Medicare is 80% of the amounts shown in the chart because 20% of the "allowed" amount is owed by the beneficiary as a co-payment.

Pursuant to Title 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct and is based upon my personal knowledge this 23rd day of March, 2016, in Austin, TX.

By: _____
Ron DiGiaimo, CEO and President
Revenue Cycle, Inc.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA and the STATE OF FLORIDA, ex rel. THEODORE A. SCHIFF, M.D.,
Plaintiff,
v.
GARY L. MARDER , D.O.; ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation,
Defendant.

DECLARATION OF MICHAEL PETRON IN SUPPORT OF THE UNITED STATES' MOTION FOR SUMMARY JUDGMENT

I, **MICHAEL J. PETRON**, state the following:

1. I am a Managing Director with Stout Risius Ross, Inc. ("SRR"), a global financial advisory firm that specializes in Investment Banking, Valuation & Financial Opinions, and Dispute Advisory & Forensic Services. I am a Certified Public Accountant licensed in the state of Virginia and a Certified Fraud Examiner. My business address is 1100 Connecticut Avenue NW, Suite 825, Washington, DC 20036.

2. For the past 15 years, my practice has involved consulting with clients regarding the financial, accounting, and statistical aspects of matters primarily in litigation, in anticipation of litigation, or during investigations. I have testified as an expert witness on statistical issues, damages, forensic accounting, asset forfeiture, restitution, and loss. My experience includes various statistical analyses, forensic accounting investigations, damages or loss determinations,

and ability-to-pay analyses.

3. I have written articles and given presentations on accounting and statistical related issues. I have given numerous training sessions to attorneys, special agents of the Federal Bureau of Investigation and the Department of Health and Human Services' Office of Inspector General ("OIG"), and other federal and local law enforcement personnel on sampling, advanced data analysis, and fraud detection at various United States Attorney's offices across the country. I received an Award for Excellence by the Council of Inspectors General on Integrity and Efficiency for my contributions to the joint Department of Justice ("DOJ") and OIG Advanced Data Intelligence and Analytics Team. I have also received a Special Commendation from the DOJ's Civil Division for my contributions to the Medicare Outlier Analysis Group.

4. I was asked by the DOJ to develop and implement a sampling methodology that would estimate the amount of Medicare overpayment damages related to certain Radiation Oncology procedures billed by Dr. Gary L. Marder D.O. ("Dr. Marder").

5. I was also asked to estimate the statutory fines related to the claims submitted by Dr. Marder, and to provide various statistics that summarize the historical billings by Dr. Marder.

6. The statements in this declaration are based upon my investigation, information provided to me by the DOJ, publicly available information, and my review of business records.

7. The underlying methodology utilized in performing the foregoing services is set forth in detail in the expert report I prepared in this case, a copy of which, together with Exhibits, is attached hereto as Exhibit A.

MEDICARE OVERPAYMENT DAMAGES

8. I estimated the overpayment damages to the Medicare Program through the use of a random sample. I selected 44 of the 249 beneficiaries contained in the claims data identified in Exhibit 2 to my report as *Marder Raw Data.xlsx* for which the total paid amount for Radiation Oncology related procedures equal to or greater than $10,000.00. Radiation Oncology related procedures are defined by Current Procedural Terminology ("CPT") codes 77261, 77280, 77300, 77332, 77334, 77336, 77427, 77401, 77402, 77407, or 77412.

9. I produced a list of the 44 beneficiaries to the DOJ and it is my understanding that DOJ obtained the medical charts for 43 of the 44 beneficiaries for Revenue Cycle Inc.(" RCI") to review. After RCI completed its review, they provided an Excel file containing a summary of their findings, and I relied on the summary in order to estimate overpayment damages.

10. RCI determined if each procedure in the sample was either billed correctly or incorrectly, or if additional information was needed to reach a conclusion, RCI conditionally categorized the procedure as "maybe" incorrect.

11. I calculated two separate estimates of overpayment damages based upon the findings of RCI. One estimate treated the procedures in the "maybe" category as **not** representing overpayment damages for estimation purposes, and the other estimate treated the procedures in the "maybe" category as representing overpayment damages for estimation purposes.

12. The final overpayment damages estimate related to Dr. Marder's Radiation Oncology procedures if the procedures in the "maybe" category are **not** treated as representing overpayment damages for estimation purposes is $7,637,015 with a corresponding 95% confidence interval of $6,207,475 to $9,066,555. The precision percent achieved in the overall sample was 18.7% and this falls within generally acceptable statistical practice.

13. The final overpayment damages estimate related to Dr. Marder's Radiation Oncology procedures if the procedures in the "maybe" category are treated as representing overpayment damages for estimation purposes is $8,723,910 with a corresponding 95% confidence interval of $7,388,742 to $10,059,080. The precision percent achieved in this case increases to 15.3% and falls within generally acceptable statistical practice.

14. The overpayment damages estimates are conservative due to the exclusion of beneficiaries with total paid Radiation Oncology related procedures of less than $10,000.

STATUTORY FINES

15. I was also asked by the DOJ to estimate the statutory fines related to the allegations in this matter. I utilized the same RCI review and created a summary by beneficiary of each claim found in the sample.

16. If the procedures in the "maybe" category as treated as **not** representing overpayment damages for estimation purposes, the minimum statutory fine is estimated to be $15,306,500 which is derived from multiplying the statutory rate of $5,500 per claim to the 2,783 claims estimated from the full sample to be false. The maximum statutory fine is the same calculation substituting $11,000 per claim instead of $5,500 per claim. The maximum statutory fine is estimated to be $30,613,000.

SUMMARY DESCRIPTION OF BILLED CLAIMS

17. I was also asked to provide a summary of Dr. Marder's billing for evaluation and management procedures for each year from 2008 through 2014. That summary can be found in Exhibit 11.0 to my Expert Report. A similar annual summary for biopsy and pathology procedures can be found in Exhibit 12.0 to my Expert Report. I have only included the top two biopsy codes 11100 and 11101.

18. I have also been provided a calendar that summarizes each day that Dr. Marder may not have been in the office. The calendar identifies two different instances; 1) "DM OUT" written on a date in Dr. Marder's schedule book, and 2) "Empty Dates" for days when no patients were scheduled to see Dr. Marder. I have summarized all of Dr. Marder's billings into four categories based upon this calendar. The four categories are as follows:

a. DM Out
b. Empty Dates
c. Weekend
d. DM In – all other dates

The summary of billings by category can be found in Exhibit 13.0 to my Expert Report. This exhibit summarizes all procedures.

ADDITIONAL SUMMARY DESCRIPTION OF BILLED CLAIMS

19. The DOJ has also asked me to summarize additional elements of the claims data identified in Exhibit 2 to my report as *Marder Raw Data.xlsx*. The following is an accurate summary of those claims.

20. All of the claims identify the provider rendering the services to be Gary Marder.

21. The total quantity of billed pathology services for which the paid amount was greater than zero is in excess of 35,996.

22. The total quantity of Radiation Management services billed (77427, 77261, 77280, 77300, 77334, 77336) per beneficiary in the sampling frame ranged from 14 to 458.

23. Exhibit 13.0 to my Expert Report summarized the amounts paid for each CPT Code on the days when Marder's appointment books indicated either 1) "DM OUT" written on a date in Dr. Marder's schedule book, or 2) "Empty Dates" for days when no patients were scheduled to see Dr. Marder. The total paid in both categories for the claims billed on those

dates of service was $8,308,259, and when grouped in categories of CPT Codes the totals are as follows:

a. $5,746,399 for services billed under CPT codes in the 77xxx series for radiation related services;
b. $255,651 for services billed for office visits using CPT Codes 99202 through 99215;
c. $920,761 for biopsies and related services billed under CPT Codes 10060 through 69100;
d. $1,267,858 paid for 3,313 pathology procedures billed under CPT Codes 88305, 88312 and 88342.

24. With respect to the radiation treatment CPT Codes 77401, 77402, 77407 and 77412, for dates of services from January 1, 2008 through May 2010, Marder submitted claims to Medicare only utilizing CPT Code 77401, and no claims were submitted during that time frame using CPT Codes 77402, 77407 and 77412. During that time period, Marder was paid for 34,130 procedures under CPT Code 77401 for which he was paid over $750,000 in total.

25. In 2008, total payments to Marder for services billed using CPT Code 77401 were $490,280.56, but those payments dropped to $169,178.48 in 2009 and $130,363.75 in 2010.

26. Marder for the first time began submitting claims to Medicare and TRICARE using CPT Codes 77402, 77407 and 77412 for dates of service commencing in June 2010.

27. In 2011 and 2012, the total amount paid to Marder for services billed under CPT Code 77401 was less than $50.

28. From June 2010 through approximately August 2014, the total amount paid to Marder under CPT Codes 77402, 77407 and 77412 was over $6 million for over 32,000 services.

29. The total paid for radiation claims in the CPT Code 77xxx series for the 249 beneficiaries in the sampling frame was $8,966,035.26. The 20% co-payment owed by the 249 beneficiaries for those services would have been approximately $2,241,500, averaging approximately $9,0002 per beneficiary and ranging from $2,000 to $38,200 for each beneficiary.

30. Marder did not bill any pathology claims using the 26 modifier, and was paid a total of $3,319.47 on pathology claims he billed using the TC modifier.

31. All of the other pathology services were billed by Marder on a global basis with a total paid amount of $2,829,231.13.

FURTHER DECLARANT SAYETH NAUGHT.

Pursuant to Title 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct and is based upon my personal knowledge this 18th day of March, 2016.

By: _____
Michael J. Petron

EXHIBIT 1

Michael J. Petron, CPA, CFE

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Education

M.S.
George Mason University
Statistics

B.S.
The George Washington University
Economics & Statistics

Professional Designations

Certified Public Accountant

Certified Fraud Examiner

Michael J. Petron is a Managing Director in the Dispute Advisory & Forensic Services Group. He has experience providing a variety of litigation consulting services, including commercial damages, complex financial transactions, fraud investigation and forensic accounting.

Mr. Petron has 15 years of statistical, accounting and financial consulting experience, which encompasses consulting on a number of significant litigation matters involving fraud investigations, accounting malpractice matters, statistical issues, and damages. Many of his engagements have involved examining large numbers of documents, developing databases and performing analyses across a wide variety of industries. He has testified as an expert, interviewed witnesses, led investigations, prepared reports and assisted counsel during depositions and trial.

Prior to joining SRR, Mr. Petron was a Managing Director at Invotex. Mr. Petron's prior work experience also includes time with a national consulting firm, where he provided statistical, analytical and technical support to litigation cases, and a year in the U.S. Department of Justice's ("DOJ") Office of Immigration Statistics.

Mr. Petron is a member of the American Institute of Certified Public Accountants, Virginia Society of Certified Public Accountants, Association of Certified Fraud Examiners, Washington Statistical Society and the American Statistical Association.

Selected Case Experience:

- Provided forensic accounting expertise to the DOJ's Enron Task Force. His responsibilities included investigating the personal financial structures of the senior executives to uncover possible illegal acts, find potential assets for forfeiture and analyze the accounting behind certain transactions. His analyses included asset tracing for millions of dollars of securities transactions and investigating all foreseeable defenses. His efforts directly lead to the indictment and subsequent conviction of one senior executive on four counts of bank fraud. Mr. Petron conducted numerous witness interviews, reviewed hundreds of boxes of documents and assisted counsel in all aspects of trial.

- Mr. Petron has been engaged by the DOJ's Executive Office for United States Attorneys to provide financial, accounting, data analysis, and statistical expertise to the United States Attorney Office community. His teams primarily assists on False Claims Act cases in the healthcare and government contracting industries. He also assists in criminal investigations and the generation of new targets for potential investigation. Matters often consist of damages determinations, liability analysis through volumnous data examination, kickback/Stark issues, ability-to-pay analysis, settlement negotiation, and sampling. Mr. Petron received an Award fo Excellence by the Council of the Inspectors General on Integrity and Efficiency for his work on the joint DOJ/HHS OIG Advanced Data Intelligence and Analytics Team in 2010. He also received a Special Commendation from the DOJ's Civil Division for contributions made to the Medicare Outlier Analysis Team.

- Supported the DOJ Fraud Section's investigation and conviction in the $2.9 billion fraud scheme of Lee B. Farkas, chairman of Taylor, Bean and Whitaker (TBW). During 2009 TBW was one of the largest privately held mortgage lending companies in the U.S. The fraud scheme also contributed to the failure of Colonial Bank, one of the 25 largest banks in the country.

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Michael J. Petron, CPA, CFE

- On behalf of a government sponsored enterprise company officer charged with accounting malpractice, Mr. Petron led a team that analyzed the company's accounting records and the reports and supporting papers of both current and former auditors. A wide range of accounting and auditing issues were under examination, including but not limited to FAS 91, FAS 115 and FAS 133. This engagement involved reviewing hundreds of depositions and interview memoranda. Mr. Petron assisted counsel in depositions and the preparation of approximately 20 expert reports in both administrative and civil proceedings.

- Assisted the DOJ Fraud Section's prosecution of three corporate executives responsible for a Ponzi scheme that defrauded 5,000 investors out of more than $200 million. Mr. Petron was responsible for tracing investor funds, impairment testing on the company's assets, examination of three different auditor's workpapers and determining the accuracy of the company's offering circulars. Mr. Petron assisted counsel during the investigation and trial.

- Testified on behalf of accused public school administrators in hearings centered on an erasure analysis conducted by a state board of education. Mr. Petron testified about the flawed sampling methodology, lack of statsitical inference testing and different confounding factors which may have affected the sample results.

- Investigated a bank's culpability in a major, drug-related money laundering operation. He assisted the Department of Justice with identifying illegal proceeds and their subsequent movements through the bank. He then analyzed deficiencies in the bank's policies and procedures and made recommendations on improving those policies and procedures to preclude subsequent illegal activity.

- Investigated SEC FAS 5 accounting malpractice allegations of an officer from a major medical device manufacturer. Analysis included the applications of US GAAP and IFRS.

Testimony Experience (Client in Bold & Underlined):

Arbitration Testimony, Deposition, and Expert Report In Re: Starr Indemnity & Liability Company v **Arrowhead General Insurance Agency, Inc.** JAMS Arbitration No: 1425017712 (2015)

Testimony In Re: **United States of America** v. Michael Baker and Michael Gluk. Criminal No. 1:13-CR-346-SS (2014)

Deposition and Expert Report In Re: United States of America v. **BNP Paribas SA; BNP Paribas North America; BNP Paribas Houston Agency**; and Jovenal Miranda Cruz. Civil Action No. 4:11cv3718 (2014)

Deposition, Expert Report and Declarations In Re: **United States of America** *ex. rel. Drummond* v. BestCare Laboratory Services, LLC and Karim A. Maghareh. Civil Action No. 4:08-cv-02441 (2013)

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Expert Report In Re: **United States of America** v. PharMerica Corporation. Case No. 2:13-cv-0019-RAJ-DEM (2013)

Testimony In re: Baltimore City Board of School Commissioners v. **Marcy Isaac**, Administrative Hearing (2011)

Testimony In re: Baltimore City Board of School Commissioners v. **Angela Faltz**, Administrative Hearing (2011)

Publications:

Co-author: "Regression Analysis and Credibility in Legal Proceedings: Part III – R-Squared," *Litigation Perspectives*, Fall 2011

Co-author: "Regression Analysis and Credibility in Legal Proceedings: Part I – Parsimony," *Litigation Perspectives*, Spring 2011

Presentations & Speeches:

Mr. Petron has given numerous training sessions and presentations to the Department of Justice and Federal Law Enforcement Communities on Statistical Sampling and Data Analytics.

"Healthcare Fraud: An Analytical Approach to Detection," Maryland Chapter of the Association of Certified Fraud Examiners, September 2011

"Stories from the Enron Litigation," Baltimore City Bar Association, November 2006

"Enron's Fraud and Fallout," CPE Conference on Fraud, Association of Certified Fraud Examiners, Pennsylvania Chapter, November 2006

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 2.0**

Documents Considered

Document Name	Document Description
United States' Complaint in Intervention, 11/19/2014	
10.7.15 Formal Report Marder Final Edits.docx	Revenue Cycle Inc.'s Final Report
Marder Raw Data.xlsx	Medicare claims data file
OnePI – Marder01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx	Revenue Cycle Inc.'s Data File
Original Marder File Purple Tabs Only 01.18.16.xlsx	Revenue Cycle Inc.'s Updated Data File
MARDER CALENDAR printable.xlsx	Calendar showing which days Dr. Marder was in the office

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 3.0**

Summary Statistics for the Beneficiary Population that Received Radiation Related Services

Procedures Identified as Incorrect:

Group		Number of Beneficiaries in Population	Total Billed Amount	Total Paid Amount	Sample Size	Total Incorrectly Billed	Mean of Incorrectly Paid in Sample	Standard Error	Overpayment Damages Estimate	95% Confidence Interval Lower Limit	95% Confidence Interval Upper Limit	Precision Percent
Stratum 1 (Paid > $100,000)	[1]	10	$ 3,716,650	$ 1,447,943	10	$ 1,173,769	$ 117,377	N/A	$ 1,173,769	N/A	N/A	N/A
Stratum 2 (Paid $100,000 > x > $10,000)	[2]	239	$ 23,033,396	$ 7,518,092	33	$ 892,415	$ 27,043	$ 3,287	$ 6,463,246	$ 4,977,567	$ 7,948,925	23 0%
Total Sample		**249**	**$ 26,750,046**	**$ 8,966,035**	**43**	**$ 2,066,184**	**N/A**	**N/A**	**$ 7,637,015**	**$ 6,207,475**	**$ 9,066,555**	**18.7%**

Procedures Identified as either Incorrect or Maybe:

Group		Number of Beneficiaries in Population	Total Billed Amount	Total Paid Amount	Sample Size	Total Incorrect and Maybe	Mean	Standard Error	Overpayment Damages Estimate	95% Confidence Interval Lower Limit	95% Confidence Interval Upper Limit	Precision Percent
Stratum 1 (Paid > $100,000)	[1]	10	$ 3,716,650	$ 1,447,943	10	$ 1,428,336	$ 142,834	N/A	$ 1,428,336	N/A	N/A	N/A
Stratum 2 (Paid $100,000 > x > $10,000)	[2]	239	$ 23,033,396	$ 7,518,092	33	$ 1,007,339	$ 30,525	$ 2,850	$ 7,295,574	$ 5,907,972	$ 8,683,177	19 0%
Total Sample		**249**	**$ 26,750,046**	**$ 8,966,035**	**43**	**$ 2,435,675**	**N/A**	**N/A**	**$ 8,723,910**	**$ 7,388,742**	**$ 10,059,080**	**15.3%**

Sources/Notes:
[1] Exhibit 4.0.
[2] Exhibit 5.0.

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.0**

Stratum 1 Review Summary

Exhibit	Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	Billed Amount	Paid Amount	"Maybe"			Incorrect				
							No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed	Procedure Should Not Have Been Billed	Total Incorrectly Billed
4.1	1	1	B	D	$ 457,850	$ 191,195	$ 23,604	$ 391	$ 23,995	$ 104,214	$ 5,798	$ 16,394	$ 37,833	$ 164,239
4 2	1	2	B	J	486,850	187,315	25,210	122	25,332	91,867	2,979	25,746	37,858	158,449
4 3	1	3	B	M	429,020	167,342	27,181	57	27,237	77,367	9,172	20,771	29,996	137,307
4.4	1	4	B	E	377,035	146,708	19,655	516	20,172	77,427	5,901	12,932	28,666	124,927
4 5	1	5	R	C	326,905	132,669	299	1,089	1,388	79,786	6,169	10,790	32,716	129,462
4 6	1	6	M	J	356,890	126,791	73,953	301	74,254	29,061	-	11,935	9,827	50,824
4.7	1	7	N	P	302,035	125,328	21,694	99	21,793	65,968	4,815	11,208	20,250	102,240
4 8	1	8	J	R	403,520	124,072	35,807	1,659	37,466	53,825	3,980	7,835	19,808	85,448
4 9	1	9	D	W	282,865	123,520	-	-	-	71,956	8,965	14,097	26,753	121,771
4.10	1	10	L	R	293,680	123,002	22,770	160	22,930	57,093	3,925	7,110	30,974	99,102
					$ 3,716,650	**$ 1,447,942**	**$ 250,173**	**$ 4,395**	**$ 254,568**	**$ 708,564**	**$ 51,706**	**$ 138,818**	**$ 274,681**	**$ 1,173,769**

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	10/4/2011	590911314188730	77261	$ 395	$ 62	documentation conflicts with other prescriptions in medical record	$ -	$ -	$ -	$ 62	$ -	$ -	$ -	$ 62
1	1	B	D	10/4/2011	590911314188730	77261	395	62	only one per course	-	-	-	62	-	-	-	62
1	1	B	D	10/4/2011	590911314188730	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	1	B	D	10/4/2011	590911314188730	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	1	B	D	10/4/2011	590911314188730	77300	550	59	no signature	-	-	-	59	-	-	-	59
1	1	B	D	10/4/2011	590911314188730	77300	550	59	no signature	-	-	-	59	-	-	-	59
1	1	B	D	10/4/2011	590911314188730	77334	380	128	documentation not supportive and canned	-	-	-	128	-	-	-	128
1	1	B	D	10/4/2011	590911314188730	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/4/2011	590911314188730	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	10/5/2011	590911314188740	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	1	B	D	10/5/2011	590911314188740	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	1	B	D	10/5/2011	590911314188740	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	1	B	D	10/5/2011	590911314188740	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	1	B	D	10/5/2011	590911314188740	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	1	B	D	10/5/2011	590911314188740	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	1	B	D	10/6/2011	590911314188750	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/6/2011	590911314188750	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	10/10/2011	590911314188760	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/10/2011	590911314188760	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	10/11/2011	590911314188770	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	10/11/2011	590911314188770	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	10/11/2011	590911314188770	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/11/2011	590911314188770	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	10/11/2011	590911314188770	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	10/11/2011	590911314188770	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	10/13/2011	590911314188780	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/13/2011	590911314188780	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	10/14/2011	590911314188800	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/14/2011	590911314188800	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	10/17/2011	590911314188810	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	10/17/2011	590911314188810	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	10/17/2011	590911314188810	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/17/2011	590911314188810	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	10/17/2011	590911314188810	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	10/17/2011	590911314188810	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	10/18/2011	590911314188820	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/18/2011	590911314188820	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	10/19/2011	590911314188830	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/19/2011	590911314188830	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	10/20/2011	590911314188840	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	10/20/2011	590911314188840	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	10/20/2011	590911314188840	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/20/2011	590911314188840	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	10/20/2011	590911314188840	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	10/20/2011	590911314188840	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	10/21/2011	590911314188860	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/21/2011	590911314188860	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	10/24/2011	590911314188870	77300	550	59	no signature	-	-	-	-	-	-	59	59
1	1	B	D	10/24/2011	590911314188870	77300	550	59	no signature	-	-	-	-	-	-	59	59
1	1	B	D	10/24/2011	590911314188870	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	1	B	D	10/24/2011	590911314188870	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	1	B	D	10/25/2011	590911314188880	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	10/25/2011	590911314188880	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	10/25/2011	590911314188880	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/25/2011	590911314188880	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	10/25/2011	590911314188880	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	10/25/2011	590911314188880	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	10/26/2011	590911314188890	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	1	B	D	10/26/2011	590911314188890	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	1	B	D	10/27/2011	590911314188900	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/28/2011	590911314188920	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	10/28/2011	590911314188920	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	10/28/2011	590911314188920	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/28/2011	590911314188920	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	10/28/2011	590911314188920	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	10/28/2011	590911314188920	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	10/31/2011	590911314188930	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	10/31/2011	590911314188930	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	11/1/2011	590911314188940	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	1	B	D	11/1/2011	590911314188940	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	1	B	D	11/2/2011	590911314188950	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	1	B	D	11/2/2011	590911314188950	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	1	B	D	11/2/2011	590911314188950	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	1	B	D	11/2/2011	590911314188950	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	1	B	D	11/2/2011	590911314188950	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	1	B	D	11/2/2011	590911314188950	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	11/14/2011	590211357316320	77261	395	62	documentation conflicts with other prescriptions in medical record	-	62	62	-	-	-	-	-
1	1	B	D	11/14/2011	590211357316320	77261	395	62	only one per course	-	-	-	-	-	-	62	62
1	1	B	D	11/14/2011	590211357316320	77280	375	158	canned documentation	-	-	-	-	-	-	158	158
1	1	B	D	11/14/2011	590211357316320	77280	375	158	canned documentation	-	-	-	-	-	-	158	158
1	1	B	D	11/14/2011	590211357316320	77300	550	59	no signature	-	-	-	-	-	-	59	59
1	1	B	D	11/14/2011	590211357316320	77300	550	59	no signature	-	-	-	-	-	-	59	59
1	1	B	D	11/14/2011	590211357316320	77332	200	66	documentation not supportive and canned	-	-	-	-	-	-	66	66
1	1	B	D	11/14/2011	590211357316320	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	1	B	D	11/14/2011	590211357316320	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	11/14/2011	590211357316320	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	11/15/2011	590211357316330	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	11/15/2011	590211357316330	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	11/15/2011	590211357316330	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	1	B	D	11/15/2011	590211357316330	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	11/15/2011	590211357316330	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	11/15/2011	590211357316330	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	11/15/2011	590211357316330	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	11/16/2011	590211357316340	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	1	B	D	11/16/2011	590211357316340	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	11/16/2011	590211357316340	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	11/17/2011	590211357316350	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	1	B	D	11/17/2011	590211357316350	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	11/17/2011	590211357316350	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	11/18/2011	590211357316360	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	11/18/2011	590211357316360	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	11/18/2011	590211357316360	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	1	B	D	11/18/2011	590211357316360	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	11/18/2011	590211357316360	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	11/18/2011	590211357316360	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	11/18/2011	590211357316360	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	11/21/2011	590211357316370	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	1	B	D	11/21/2011	590211357316370	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	11/21/2011	590211357316370	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	11/22/2011	590211357316380	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	1	B	D	11/22/2011	590211357316380	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	11/22/2011	590211357316380	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	11/23/2011	590211357316390	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	1	B	D	11/23/2011	590211357316390	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	1	B	D	11/23/2011	590211357316390	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	1	B	D	11/23/2011	590211357316390	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	11/23/2011	590211357316390	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	11/23/2011	590211357316390	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	1	B	D	11/23/2011	590211357316390	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	1	B	D	11/25/2011	590211357316400	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	1	B	D	11/25/2011	590211357316400	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	11/25/2011	590211357316400	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	11/28/2011	590211357316410	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	1	B	D	11/28/2011	590211357316410	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	11/28/2011	590211357316410	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	11/29/2011	590211357316420	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	11/29/2011	590211357316420	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	11/29/2011	590211357316420	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	1	B	D	11/29/2011	590211357316420	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	11/29/2011	590211357316420	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	11/29/2011	590211357316420	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	11/29/2011	590211357316420	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	11/30/2011	590211357316430	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	1	B	D	11/30/2011	590211357316430	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	11/30/2011	590211357316430	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	12/2/2011	590211357316440	77300	550	59	no signature	-	-	-	59	-	-	-	59
1	1	B	D	12/2/2011	590211357316440	77300	550	59	no signature	-	-	-	59	-	-	-	59
1	1	B	D	12/2/2011	590211357316440	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	1	B	D	12/2/2011	590211357316440	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	12/2/2011	590211357316440	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	12/5/2011	590211357316450	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	1	B	D	12/5/2011	590211357316450	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	1	B	D	12/6/2011	590211357316460	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	1	B	D	12/6/2011	590211357316460	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	12/6/2011	590211357316460	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	12/7/2011	590211357316470	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	1	B	D	12/7/2011	590211357316470	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	12/7/2011	590211357316470	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	12/8/2011	590211357316480	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	12/8/2011	590211357316480	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	12/8/2011	590211357316480	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	1	B	D	12/8/2011	590211357316480	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	12/8/2011	590211357316480	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	12/8/2011	590211357316480	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	12/8/2011	590211357316480	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	12/9/2011	590211357316490	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	1	B	D	12/9/2011	590211357316490	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	12/9/2011	590211357316490	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	12/12/2011	590211357316500	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	1	B	D	12/12/2011	590211357316500	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	12/12/2011	590211357316500	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	1	B	D	12/13/2011	590211357316510	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	12/13/2011	590211357316510	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	1	B	D	12/13/2011	590211357316510	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	1	B	D	12/13/2011	590211357316510	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	12/13/2011	590211357316510	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	1	B	D	12/13/2011	590211357316510	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	12/13/2011	590211357316510	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	1	B	D	2/6/2012	590912135090610	77261	395	60	no signature	-	-	-	-	-	-	60	60
1	1	B	D	2/6/2012	590912135090610	77261	395	60	only one per course, no signature	-	-	-	-	-	-	60	60
1	1	B	D	2/6/2012	590912135090610	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	1	B	D	2/6/2012	590912135090610	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	1	B	D	2/6/2012	590912135090610	77332	200	65	no documentation	-	-	-	-	65	-	-	65
1	1	B	D	2/6/2012	590912135090610	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	2/6/2012	590912135090610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/6/2012	590912135090610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/6/2012	590912135090610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/7/2012	590912135090630	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	2/7/2012	591012159747620	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	2/7/2012	590912135090630	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	2/7/2012	590912135090630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/7/2012	590912135090630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/7/2012	590912135090630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/7/2012	590912135090630	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	2/7/2012	590912135090630	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	2/8/2012	590912135090640	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	2/8/2012	590912135090640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/8/2012	590912135090640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/8/2012	590912135090640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/9/2012	590912135090650	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	2/9/2012	590912135090650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/9/2012	590912135090650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/9/2012	590912135090650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/10/2012	590912135090660	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	2/10/2012	590912135090660	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	2/10/2012	590912135090660	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	2/10/2012	590912135090660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/10/2012	590912135090660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/10/2012	590912135090660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/10/2012	590912135090660	77427	675	151	no documentation	-	-	-	151	-	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	2/10/2012	590912135090660	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	2/14/2012	590912135090690	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	2/14/2012	590912135090690	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/14/2012	590912135090690	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/14/2012	590912135090690	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/15/2012	590912135090670	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	2/15/2012	590912135090670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/15/2012	590912135090670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/15/2012	590912135090670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/16/2012	590912135090680	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	2/16/2012	590912135090680	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	2/16/2012	590912135090680	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	2/16/2012	590912135090680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/16/2012	590912135090680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/16/2012	590912135090680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/16/2012	590912135090680	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	2/16/2012	590912135090680	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	2/17/2012	590912135090710	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	2/17/2012	590912135090710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/17/2012	590912135090710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/17/2012	590912135090710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/20/2012	590912135090700	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	2/20/2012	590912135090700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/20/2012	590912135090700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/20/2012	590912135090700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/22/2012	590912135090730	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	1	B	D	2/22/2012	590912135090730	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	1	B	D	2/22/2012	590912135090730	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	2/22/2012	590912135090730	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/22/2012	590912135090730	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/22/2012	590912135090730	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/22/2012	590912135090730	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	1	B	D	2/22/2012	590912135090730	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	1	B	D	2/23/2012	590912135090720	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	2/23/2012	590912135090720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/23/2012	590912135090720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/23/2012	590912135090720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/24/2012	590912135090750	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	1	B	D	2/24/2012	590912135090750	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	1	B	D	2/24/2012	590912135090750	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	2/24/2012	590912135090750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/24/2012	590912135090750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/24/2012	590912135090750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/27/2012	590912135090770	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	1	B	D	2/27/2012	590912135090770	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	1	B	D	2/27/2012	590912135090770	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	2/27/2012	590912135090770	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/27/2012	590912135090770	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/27/2012	590912135090770	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/27/2012	590912135090770	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	1	B	D	2/27/2012	590912135090770	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	1	B	D	2/28/2012	590912135090760	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	2/28/2012	590912135090760	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/28/2012	590912135090760	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/28/2012	590912135090760	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	2/29/2012	590912135090740	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	2/29/2012	590912135090740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/29/2012	590912135090740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	2/29/2012	590912135090740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	3/2/2012	590912135090780	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	3/2/2012	590912135090780	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	3/2/2012	590912135090780	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	3/2/2012	590912135090780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	3/2/2012	590912135090780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	3/2/2012	590912135090780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	3/2/2012	590912135090780	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	3/2/2012	590912135090780	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	3/5/2012	590912135090790	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	3/5/2012	590912135090790	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	3/5/2012	590912135090790	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	3/5/2012	590912135090790	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	3/6/2012	590912135090830	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	3/6/2012	590912135090830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	3/6/2012	590912135090830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	3/6/2012	590912135090830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	3/8/2012	590912135090820	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	3/8/2012	590912135090820	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	3/8/2012	590912135090820	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	3/8/2012	590912135090820	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	3/8/2012	590912135090820	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	3/8/2012	590912135090820	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	3/8/2012	590912135090820	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	3/8/2012	590912135090820	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	4/23/2012	591112151330980	77261	395	60	no medical record provided	60	-	60	-	-	-	-	-
1	1	B	D	4/23/2012	591112151330980	77261	395	60	no medical record provided	60	-	60	-	-	-	-	-
1	1	B	D	4/23/2012	591112151330980	77280	375	158	no medical record provided	158	-	158	-	-	-	-	-
1	1	B	D	4/23/2012	591112151330980	77280	375	158	no medical record provided	158	-	158	-	-	-	-	-
1	1	B	D	4/23/2012	591112151330980	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
1	1	B	D	4/23/2012	591112151330980	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
1	1	B	D	4/23/2012	591112151330980	77332	200	65	no medical record provided	65	-	65	-	-	-	-	-
1	1	B	D	4/23/2012	591112151330980	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	4/23/2012	591112151330980	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	4/24/2012	591112151331080	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	4/24/2012	591112151331080	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	4/24/2012	591112151331080	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	4/24/2012	591112151331080	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	4/24/2012	591112151331080	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	1	B	D	4/24/2012	591112151331080	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	1	B	D	4/25/2012	591112151331040	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	4/25/2012	591112151331040	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	4/26/2012	591112151331060	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	4/26/2012	591112151331060	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	4/27/2012	591112151331140	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	4/27/2012	591112151331140	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	4/27/2012	591112151331140	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	4/27/2012	591112151331140	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	4/27/2012	591112151331140	77407	325	213	no medical record provided	213	-	213	-	-	-	-	-
1	1	B	D	4/27/2012	591112151331140	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	1	B	D	4/30/2012	591112151331120	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	4/30/2012	591112151331120	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/1/2012	591112151331160	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/1/2012	591112151331160	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/2/2012	590912174842750	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	5/2/2012	591112151331100	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	5/2/2012	591112151331100	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/2/2012	591112151331100	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/2/2012	591112151331100	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	1	B	D	5/2/2012	591112151331100	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	1	B	D	5/3/2012	591112151331220	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/3/2012	591112151331220	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/4/2012	591112151331200	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/4/2012	591112151331200	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/7/2012	591112151331180	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	5/7/2012	591112151331180	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	5/7/2012	591112151331180	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/7/2012	591112151331180	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/7/2012	591112151331180	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	1	B	D	5/7/2012	591112151331180	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	1	B	D	5/8/2012	591112151331240	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/8/2012	591112151331240	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/9/2012	591112151336490	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
1	1	B	D	5/9/2012	591112151336490	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
1	1	B	D	5/9/2012	591112151336490	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/9/2012	591112151336490	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/10/2012	591112151336430	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	5/10/2012	591112151336430	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	5/10/2012	591112151336430	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/10/2012	591112151336430	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/10/2012	591112151336430	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	1	B	D	5/10/2012	591112151336430	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	1	B	D	5/11/2012	591112151331260	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/11/2012	591112151331260	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/14/2012	591112151331280	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/14/2012	591112151331280	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/15/2012	591112151336470	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	5/15/2012	591112151336470	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	5/15/2012	591112151336470	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/15/2012	591112151336470	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/15/2012	591112151336470	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	1	B	D	5/15/2012	591112151336470	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	1	B	D	5/16/2012	591112151336610	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/16/2012	591112151336610	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/17/2012	591112151336590	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/17/2012	591112151336590	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/18/2012	591112151336530	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	5/18/2012	591112151336530	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	1	B	D	5/18/2012	591112151336530	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/18/2012	591112151336530	77407	650	426	no medical record provided	426	-	426	-	-	-	-	-
1	1	B	D	5/18/2012	591112151336530	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	1	B	D	5/18/2012	591112151336530	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	1	B	D	7/9/2012	591012249667870	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	1	B	D	7/9/2012	591012249667870	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	1	B	D	7/9/2012	591012249667870	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	1	B	D	7/9/2012	591012249667870	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	1	B	D	7/9/2012	591012249667870	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	1	B	D	7/9/2012	591012249667870	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	1	B	D	7/9/2012	591012249667870	77332	200	65	no documentation	-	-	-	65	-	-	-	65
1	1	B	D	7/9/2012	591012249667870	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	7/9/2012	591012249667870	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/9/2012	591012249667870	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/9/2012	591012249667870	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/11/2012	591012249667900	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	7/11/2012	591012249667900	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	7/11/2012	591012249667900	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	7/11/2012	591012249667900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/11/2012	591012249667900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/11/2012	591012249667900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/11/2012	591012249667900	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	7/11/2012	591012249667900	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	7/12/2012	591012249668120	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	7/12/2012	591012249668120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/12/2012	591012249668120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/12/2012	591012249668120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/13/2012	591012249667990	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	7/13/2012	591012249667990	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/13/2012	591012249667990	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/13/2012	591012249667990	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/16/2012	591012249668200	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	7/16/2012	591012249668200	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	7/16/2012	591012249668200	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	7/16/2012	591012249668200	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/16/2012	591012249668200	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/16/2012	591012249668200	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/16/2012	591012249668200	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	7/16/2012	591012249668200	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	7/17/2012	591012249668340	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	7/17/2012	591012249668340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/17/2012	591012249668340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/17/2012	591012249668340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/19/2012	591012249668270	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	7/19/2012	591012249668270	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/19/2012	591012249668270	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/19/2012	591012249668270	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/20/2012	591012249668250	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	7/20/2012	591012249668250	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	7/20/2012	591012249668250	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	7/20/2012	591012249668250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/20/2012	591012249668250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/20/2012	591012249668250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/20/2012	591012249668250	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	7/20/2012	591012249668250	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	7/24/2012	591012249664880	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	7/24/2012	591012249664880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/24/2012	591012249664880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/24/2012	591012249664880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/26/2012	591012249664920	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	7/26/2012	591012249664920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/26/2012	591012249664920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/26/2012	591012249664920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	7/27/2012	591012249664970	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	7/27/2012	591012249664970	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	7/27/2012	591012249664970	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	7/27/2012	591012249664970	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/27/2012	591012249664970	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/27/2012	591012249664970	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/27/2012	591012249664970	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	7/27/2012	591012249664970	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	7/30/2012	591012249665000	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	7/30/2012	591012249665000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/30/2012	591012249665000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/30/2012	591012249665000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/31/2012	591012249664900	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	1	B	D	7/31/2012	591012249664900	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	1	B	D	7/31/2012	591012249664900	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	7/31/2012	591012249664900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/31/2012	591012249664900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	7/31/2012	591012249664900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	8/2/2012	591012249664950	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	1	B	D	8/2/2012	591012249664950	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	1	B	D	8/2/2012	591012249664950	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	8/2/2012	591012249664950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/2/2012	591012249664950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/2/2012	591012249664950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/2/2012	591012249664950	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	1	B	D	8/2/2012	591012249664950	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	1	B	D	8/3/2012	591012249665060	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	8/3/2012	591012249665060	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/3/2012	591012249665060	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/3/2012	591012249665060	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/7/2012	591012249665030	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	8/7/2012	591012249665030	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/7/2012	591012249665030	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/7/2012	591012249665030	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/9/2012	591012249665130	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	1	B	D	8/9/2012	591012249665130	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	1	B	D	8/9/2012	591012249665130	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	8/9/2012	591012249665130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/9/2012	591012249665130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/9/2012	591012249665130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/9/2012	591012249665130	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	1	B	D	8/9/2012	591012249665130	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	1	B	D	8/10/2012	591012249665210	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	8/10/2012	591012249665210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/10/2012	591012249665210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/10/2012	591012249665210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	8/14/2012	591012249665170	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	8/14/2012	591012249665170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	8/14/2012	591012249665170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	8/14/2012	591012249665170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	8/17/2012	591012249665280	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	8/17/2012	591012249665280	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	8/17/2012	591012249665280	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	8/17/2012	591012249665280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	8/17/2012	591012249665280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	8/17/2012	591012249665280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	8/17/2012	591012249665280	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	8/17/2012	591012249665280	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	10/29/2012	590912342089180	77261	395	60	no documentation	-	-	-	-	60	-	-	60
1	1	B	D	10/29/2012	590912342089180	77261	395	60	no documentation	-	-	-	-	60	-	-	60
1	1	B	D	10/29/2012	590912342089180	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	1	B	D	10/29/2012	590912342089180	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	1	B	D	10/29/2012	590912342089180	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	1	B	D	10/29/2012	590912342089180	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	1	B	D	10/29/2012	590912342089180	77332	200	65	no documentation	-	-	-	-	65	-	-	65
1	1	B	D	10/29/2012	590912342089180	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	10/29/2012	590912342089180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	10/29/2012	590912342089180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	10/29/2012	590912342089180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	10/30/2012	590912342089150	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	10/30/2012	590912342089150	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	10/30/2012	590912342089150	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	10/30/2012	590912342089150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	10/30/2012	590912342089150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	10/30/2012	590912342089150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	10/30/2012	590912342089150	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	10/30/2012	590912342089150	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	10/31/2012	590912342089040	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	10/31/2012	590912342089040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	10/31/2012	590912342089040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	10/31/2012	590912342089040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/1/2012	590912342089130	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	11/1/2012	590912342089130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/1/2012	590912342089130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/1/2012	590912342089130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/5/2012	590912342089260	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	1	B	D	11/5/2012	590912342089260	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	1	B	D	11/5/2012	590912342089260	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	11/5/2012	590912342089260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/5/2012	590912342089260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/5/2012	590912342089260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/5/2012	590912342089260	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	1	B	D	11/5/2012	590912342089260	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	1	B	D	11/6/2012	590912342089210	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	11/6/2012	590912342089210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/6/2012	590912342089210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	11/6/2012	590912342089210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/7/2012	590912342089370	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	11/7/2012	590912342089370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/7/2012	590912342089370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/7/2012	590912342089370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/8/2012	590912342089340	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	11/8/2012	590912342089340	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	11/8/2012	590912342089340	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	11/8/2012	590912342089340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/8/2012	590912342089340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/8/2012	590912342089340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/8/2012	590912342089340	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	11/8/2012	590912342089340	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	11/9/2012	590912342089390	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	11/9/2012	590912342089390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/9/2012	590912342089390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/9/2012	590912342089390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/12/2012	590912342089400	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	11/12/2012	590912342089400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/12/2012	590912342089400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/12/2012	590912342089400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/13/2012	590912342089300	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	11/13/2012	590912342089300	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	11/13/2012	590912342089300	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	11/13/2012	590912342089300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/13/2012	590912342089300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/13/2012	590912342089300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/13/2012	590912342089300	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	11/13/2012	590912342089300	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	11/14/2012	590912342089410	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	11/14/2012	590912342089410	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/14/2012	590912342089410	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/14/2012	590912342089410	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/15/2012	590912342089430	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	1	B	D	11/15/2012	590912342089430	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	1	B	D	11/15/2012	590912342089430	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	11/15/2012	590912342089430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/15/2012	590912342089430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/15/2012	590912342089430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/16/2012	590912342089440	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	11/16/2012	590912342089440	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	11/16/2012	590912342089440	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	11/16/2012	590912342089440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/16/2012	590912342089440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/16/2012	590912342089440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/16/2012	590912342089440	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	11/16/2012	590912342089440	77427	675	151	no documentation	-	-	-	151	-	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	11/19/2012	590912342089450	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	11/19/2012	590912342089450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/19/2012	590912342089450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/19/2012	590912342089450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/26/2012	590912342089460	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	11/26/2012	590912342089460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/26/2012	590912342089460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/26/2012	590912342089460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/27/2012	590912342089420	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	11/27/2012	590912342089420	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	11/27/2012	590912342089420	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	11/27/2012	590912342089420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/27/2012	590912342089420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/27/2012	590912342089420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/27/2012	590912342089420	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	11/27/2012	590912342089420	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	11/28/2012	590912342089470	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	11/28/2012	590912342089470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/28/2012	590912342089470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	1	B	D	11/29/2012	590912342089480	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	11/29/2012	590912342089480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/29/2012	590912342089480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/30/2012	590912342089500	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	11/30/2012	590912342089500	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	11/30/2012	590912342089500	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	11/30/2012	590912342089500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/30/2012	590912342089500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/30/2012	590912342089500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	1	B	D	11/30/2012	590912342089500	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	11/30/2012	590912342089500	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	12/10/2012	591813032305550	77261	395	60	no documentation	-	-	-	-	60	-	-	60
1	1	B	D	12/10/2012	591813032305550	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	1	B	D	12/10/2012	591813032305550	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	1	B	D	12/10/2012	591813032305550	77332	200	65	no documentation	-	-	-	-	65	-	-	65
1	1	B	D	12/10/2012	591813032305550	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	12/11/2012	591813032305530	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	12/11/2012	591813032305530	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	12/11/2012	591813032305530	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	12/13/2012	591813032305520	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	12/14/2012	591813032305570	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	12/17/2012	591813032305560	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	1	B	D	12/17/2012	591813032305560	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	12/17/2012	591813032305560	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	1	B	D	12/18/2012	591813032305590	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	12/19/2012	591813032305580	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	1	B	D	12/20/2012	591813032305600	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	12/20/2012	591813032305600	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	12/20/2012	591813032305600	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	12/21/2012	591813032305620	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	12/26/2012	591813032305610	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	12/27/2012	591813032305660	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	1	B	D	12/27/2012	591813032305660	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	12/27/2012	591813032305660	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	1	B	D	12/28/2012	591813032305650	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	1	B	D	1/2/2013	591813032305640	77300	575	56	no documentation	-	-	-	56	-	-	-	56
1	1	B	D	1/2/2013	591813032305640	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	1	B	D	1/9/2013	591813032305630	77336	275	37	no documentation	-	-	-	37	-	-	-	37
1	1	B	D	1/9/2013	591813032305630	77402	550	144	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	144	-	-	-	144
1	1	B	D	1/9/2013	591813032305630	77427	675	152	no documentation	-	-	-	152	-	-	-	152
1	1	B	D	1/10/2013	591813032305680	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	1	B	D	1/11/2013	591813032305700	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	1	B	D	1/14/2013	591813032305690	77336	275	37	no documentation	-	-	-	37	-	-	-	37
1	1	B	D	1/14/2013	591813032305690	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	1	B	D	1/14/2013	591813032305690	77427	675	152	no documentation	-	-	-	152	-	-	-	152
1	1	B	D	1/15/2013	591813032305670	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	1	B	D	1/16/2013	591813032305730	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	1	B	D	1/17/2013	591813032305720	77336	275	37	no documentation	-	-	-	-	37	-	-	37
1	1	B	D	1/17/2013	591813032305720	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	1	B	D	1/17/2013	591813032305720	77427	675	152	no documentation	-	-	-	-	152	-	-	152
1	1	B	D	2/11/2013	591013095582520	77261	395	61	no documentation	-	-	-	-	61	-	-	61
1	1	B	D	2/11/2013	591013095582520	77261	395	61	no documentation	-	-	-	-	61	-	-	61
1	1	B	D	2/11/2013	591013095582520	77280	375	152	no documentation	-	-	-	-	152	-	-	152
1	1	B	D	2/11/2013	591013095582520	77280	375	152	no documentation	-	-	-	-	152	-	-	152
1	1	B	D	2/11/2013	591013095582520	77300	575	56	no documentation	-	-	-	-	56	-	-	56
1	1	B	D	2/11/2013	591013095582520	77300	575	56	no documentation	-	-	-	-	56	-	-	56
1	1	B	D	2/11/2013	591013095582520	77332	200	68	no documentation	-	-	-	-	68	-	-	68
1	1	B	D	2/11/2013	591013095582520	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	1	B	D	2/11/2013	591013095582520	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/11/2013	591013095582520	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/11/2013	591013095582520	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/12/2013	590913178269560	77336	275	35	no documentation	-	-	-	35	-	-	-	35
1	1	B	D	2/12/2013	591013095582620	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/12/2013	591013095582620	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/12/2013	591013095582620	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/12/2013	591013095582620	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/12/2013	590913178269560	77427	675	144	no documentation	-	-	-	144	-	-	-	144
1	1	B	D	2/13/2013	591013095582600	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	1	B	D	2/13/2013	591013095582600	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/13/2013	591013095582600	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/13/2013	591013095582600	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/14/2013	591013095582560	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	1	B	D	2/14/2013	591013095582560	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/14/2013	591013095582560	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/14/2013	591013095582560	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/18/2013	590913178269550	77336	275	35	no documentation	-	-	-	35	-	-	-	35
1	1	B	D	2/18/2013	591013095582580	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/18/2013	591013095582580	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/18/2013	591013095582580	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	2/18/2013	591013095582580	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/18/2013	590913178269550	77427	675	144	no documentation	-	-	-	144	-	-	-	144
1	1	B	D	2/19/2013	591013095582660	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	1	B	D	2/19/2013	591013095582660	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/19/2013	591013095582660	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/19/2013	591013095582660	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/21/2013	591013095582640	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	1	B	D	2/21/2013	591013095582640	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/21/2013	591013095582640	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/21/2013	591013095582640	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/22/2013	590913178269580	77336	275	35	no documentation	-	-	-	35	-	-	-	35
1	1	B	D	2/22/2013	591013095582720	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/22/2013	591013095582720	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/22/2013	591013095582720	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/22/2013	591013095582720	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/22/2013	590913178269580	77427	675	144	no documentation	-	-	-	144	-	-	-	144
1	1	B	D	2/25/2013	591013095582740	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	1	B	D	2/25/2013	591013095582740	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/25/2013	591013095582740	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/25/2013	591013095582740	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/26/2013	591013095582700	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	1	B	D	2/26/2013	591013095582700	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/26/2013	591013095582700	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/26/2013	591013095582700	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/27/2013	590913178269590	77336	275	35	no documentation	-	-	-	-	35	-	-	35
1	1	B	D	2/27/2013	591013095582820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/27/2013	591013095582820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/27/2013	591013095582820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/27/2013	591013095582820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	2/27/2013	590913178269590	77427	675	144	no documentation	-	-	-	-	144	-	-	144
1	1	B	D	2/28/2013	591013095582880	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	1	B	D	2/28/2013	591013095582880	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/28/2013	591013095582880	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	2/28/2013	591013095582880	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	3/5/2013	591013095582790	77300	575	56	no documentation	-	-	-	56	-	-	-	56
1	1	B	D	3/5/2013	591013095582790	77300	575	56	no documentation	-	-	-	56	-	-	-	56
1	1	B	D	3/5/2013	591013095582790	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	1	B	D	3/5/2013	591013095582790	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	3/5/2013	591013095582790	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	3/5/2013	591013095582790	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	3/6/2013	590913178269620	77336	275	35	no documentation	-	-	-	-	35	-	-	35
1	1	B	D	3/6/2013	591013095582930	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	3/6/2013	591013095582930	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	3/6/2013	591013095582930	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	3/6/2013	591013095582930	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	3/6/2013	590913178269620	77427	675	144	no documentation	-	-	-	-	144	-	-	144
1	1	B	D	3/11/2013	591013095583030	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	1	B	D	3/11/2013	591013095583030	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	3/11/2013	591013095583030	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	3/11/2013	591013095583030	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	3/12/2013	591013095582970	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	1	B	D	3/12/2013	591013095582970	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	3/12/2013	591013095582970	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	3/12/2013	591013095582970	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	3/13/2013	590913178269640	77336	275	35	no documentation	-	-	-	-	35	-	-	35
1	1	B	D	3/13/2013	591013095583050	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	3/13/2013	591013095583050	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	3/13/2013	591013095583050	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	3/13/2013	591013095583050	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	1	B	D	3/13/2013	590913178269640	77427	675	144	no documentation	-	-	-	-	144	-	-	144
1	1	B	D	3/14/2013	591013095583000	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	1	B	D	3/14/2013	591013095583000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	3/14/2013	591013095583000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	3/14/2013	591013095583000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	3/19/2013	591013095583090	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	1	B	D	3/19/2013	591013095583090	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	3/19/2013	591013095583090	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	3/19/2013	591013095583090	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	1	B	D	3/21/2013	591113162244330	77336	275	35	no documentation	-	-	-	35	-	-	-	35
1	1	B	D	3/21/2013	591113126575340	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	1	B	D	3/21/2013	591113126575340	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	1	B	D	3/21/2013	591113126575340	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	1	B	D	3/21/2013	591113126575340	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	1	B	D	3/21/2013	591113162244330	77427	675	144	no documentation	-	-	-	144	-	-	-	144
1	1	B	D	8/19/2013	591913336549610	77261	395	57	no documentation	-	-	-	-	57	-	-	57
1	1	B	D	8/19/2013	591913336549610	77261	395	57	no documentation	-	-	-	-	57	-	-	57
1	1	B	D	8/19/2013	591913336549610	77280	375	142	no documentation	-	-	-	-	142	-	-	142
1	1	B	D	8/19/2013	591913336549610	77280	375	142	no documentation	-	-	-	-	142	-	-	142
1	1	B	D	8/19/2013	591913336549610	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	1	B	D	8/19/2013	591913336549610	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	1	B	D	8/19/2013	591913336549610	77332	200	63	no documentation	-	-	-	-	63	-	-	63
1	1	B	D	8/19/2013	591913336549610	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	1	B	D	8/20/2013	591913336549630	77336	275	35	comments in tx card do not support and no signature	-	-	-	35	-	-	-	35
1	1	B	D	8/20/2013	591913336549630	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	1	B	D	8/20/2013	591913336549630	77427	675	142	comments in tx card do not support and no signature	-	-	-	142	-	-	-	142
1	1	B	D	8/21/2013	591913336549570	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	1	B	D	8/22/2013	591913336549590	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	1	B	D	8/23/2013	591913336549670	77336	275	35	comments in tx card do not support and no signature	-	-	-	35	-	-	-	35
1	1	B	D	8/23/2013	591913336549670	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	1	B	D	8/23/2013	591913336549670	77427	675	142	comments in tx card do not support and no signature	-	-	-	142	-	-	-	142
1	1	B	D	8/26/2013	591913336549770	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	1	B	D	8/27/2013	591913336549730	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	8/29/2013	591913336549710	77336	275	35	comments in tx card do not support and no signature	-	-	-	-	-	-	35	35
1	1	B	D	8/29/2013	591913336549710	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	1	B	D	8/29/2013	591913336549710	77427	675	142	comments in tx card do not support and no signature	-	-	-	-	-	-	142	142
1	1	B	D	8/30/2013	591913336549690	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	1	B	D	9/3/2013	591913336549750	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	1	B	D	9/4/2013	591913336549880	77336	275	35	comments in tx card do not support and no signature	-	-	-	-	-	-	35	35
1	1	B	D	9/4/2013	591913336549880	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	1	B	D	9/4/2013	591913336549880	77427	675	142	comments in tx card do not support and no signature	-	-	-	-	-	-	142	142
1	1	B	D	9/6/2013	591913336549820	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	1	B	D	9/9/2013	591913336549800	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	1	B	D	9/9/2013	591913336549800	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	1	B	D	9/9/2013	591913336549800	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	1	B	D	9/10/2013	591913336549840	77336	275	35	comments in tx card do not support and no signature	-	-	-	-	-	-	35	35
1	1	B	D	9/10/2013	591913336549840	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	1	B	D	9/10/2013	591913336549840	77427	675	142	comments in tx card do not support and no signature	-	-	-	-	-	-	142	142
1	1	B	D	9/12/2013	591913336549920	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	1	B	D	9/13/2013	591913336549900	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	1	B	D	9/16/2013	591913336550000	77336	275	35	comments in tx card do not support and no signature	-	-	-	35	-	-	-	35
1	1	B	D	9/16/2013	591913336550000	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	1	B	D	9/16/2013	591913336550000	77427	675	142	comments in tx card do not support and no signature	-	-	-	142	-	-	-	142
1	1	B	D	9/17/2013	591913336549940	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	1	B	D	9/18/2013	591913336549960	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	1	B	D	9/19/2013	591913336549860	77336	275	35	comments in tx card do not support and no signature	-	-	-	35	-	-	-	35
1	1	B	D	9/19/2013	591913336549860	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	1	B	D	9/19/2013	591913336549860	77427	675	142	comments in tx card do not support and no signature	-	-	-	142	-	-	-	142
1	1	B	D	11/18/2013	591014017910010	77261	395	57	no documentation	-	-	-	-	57	-	-	57
1	1	B	D	11/18/2013	591014017910010	77261	395	57	no documentation	-	-	-	-	57	-	-	57
1	1	B	D	11/18/2013	591014017910010	77280	375	142	no documentation	-	-	-	-	142	-	-	142
1	1	B	D	11/18/2013	591014017910010	77280	375	142	no documentation	-	-	-	-	142	-	-	142
1	1	B	D	11/18/2013	591014017910010	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	1	B	D	11/18/2013	591014017910010	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	1	B	D	11/18/2013	591014017910010	77332	200	63	no documentation	-	-	-	-	63	-	-	63
1	1	B	D	11/18/2013	591014017910010	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	33	33	-	-	-	-	-
1	1	B	D	11/18/2013	591014017910010	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	1	B	D	11/19/2013	591014017910080	77336	275	35	comments in tx card do not support and no signature	-	-	-	-	-	-	35	35
1	1	B	D	11/19/2013	591014017910080	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	33	33	-	-	-	-	-
1	1	B	D	11/19/2013	591014017910080	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	1	B	D	11/19/2013	591014017910080	77427	675	142	comments in tx card do not support and no signature	-	-	-	-	-	-	142	142
1	1	B	D	11/20/2013	591014017910120	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	33	33	-	-	-	-	-
1	1	B	D	11/20/2013	591014017910120	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	1	B	D	11/21/2013	591014017910100	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	33	-	-	-	33
1	1	B	D	11/21/2013	591014017910100	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	1	B	D	11/22/2013	591014017910060	77336	275	35	comments in tx card do not support and no signature	-	-	-	35	-	-	-	35
1	1	B	D	11/22/2013	591014017910060	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	33	-	-	-	33
1	1	B	D	11/22/2013	591014017910060	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	1	B	D	11/22/2013	591014017910060	77427	675	142	comments in tx card do not support and no signature	-	-	-	142	-	-	-	142
1	1	B	D	11/27/2013	591014017910180	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	33	33	-	-	-	-	-
1	1	B	D	11/27/2013	591014017910180	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	1	B	D	12/2/2013	591014017910140	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	33	33	-	-	-	-	-
1	1	B	D	12/2/2013	591014017910140	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	1	B	D	12/3/2013	591014017910160	77336	275	35	comments in tx card do not support and no signature	-	-	-	35	-	-	-	35
1	1	B	D	12/3/2013	591014017910160	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	33	-	-	-	33

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	12/3/2013	591014017910160	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	1	B	D	12/3/2013	591014017910160	77427	675	142	comments in tx card do not support and no signature	-	-	-	142	-	-	-	142
1	1	B	D	12/4/2013	591014017910240	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	33	33	-	-	-	-	-
1	1	B	D	12/4/2013	591014017910240	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	1	B	D	12/5/2013	591014017910220	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	33	-	-	-	33
1	1	B	D	12/5/2013	591014017910220	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	1	B	D	12/6/2013	591014017910200	77336	275	35	comments in tx card do not support and no signature	-	-	-	35	-	-	-	35
1	1	B	D	12/6/2013	591014017910200	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	33	-	-	-	33
1	1	B	D	12/6/2013	591014017910200	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	1	B	D	12/6/2013	591014017910200	77427	675	142	comments in tx card do not support and no signature	-	-	-	142	-	-	-	142
1	1	B	D	12/9/2013	591014017910280	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	33	33	-	-	-	-	-
1	1	B	D	12/9/2013	591014017910280	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	1	B	D	12/10/2013	591014017910300	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	1	B	D	12/10/2013	591014017910300	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	33	-	-	-	33
1	1	B	D	12/10/2013	591014017910300	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	1	B	D	12/11/2013	591014017910260	77336	275	35	comments in tx card do not support and no signature	-	-	-	-	-	-	35	35
1	1	B	D	12/11/2013	591014017910260	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	33	33	-	-	-	-	-
1	1	B	D	12/11/2013	591014017910260	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	1	B	D	12/11/2013	591014017910260	77427	675	142	comments in tx card do not support and no signature	-	-	-	-	-	-	142	142
1	1	B	D	12/16/2013	591014017910360	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	33	-	-	-	33
1	1	B	D	12/16/2013	591014017910360	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	1	B	D	12/17/2013	591014017910340	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	33	-	-	-	33
1	1	B	D	12/17/2013	591014017910340	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	1	B	D	12/18/2013	591014017910320	77336	275	35	comments in tx card do not support and no signature	-	-	-	-	-	-	35	35
1	1	B	D	12/18/2013	591014017910320	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	33	33	-	-	-	-	-
1	1	B	D	12/18/2013	591014017910320	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	1	B	D	12/18/2013	591014017910320	77427	675	142	comments in tx card do not support and no signature	-	-	-	-	-	-	142	142
1	1	B	D	12/19/2013	591014017910400	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	33	33	-	-	-	-	-
1	1	B	D	12/19/2013	591014017910400	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	1	B	D	12/24/2013	591014017910420	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	33	-	-	-	33
1	1	B	D	12/24/2013	591014017910420	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	1	B	D	12/31/2013	591014017910380	77336	275	35	comments in tx card do not support and no signature	-	-	-	35	-	-	-	35
1	1	B	D	12/31/2013	591014017910380	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	33	-	-	-	33
1	1	B	D	12/31/2013	591014017910380	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	1	B	D	12/31/2013	591014017910380	77427	675	142	comments in tx card do not support and no signature	-	-	-	142	-	-	-	142
1	1	B	D	2/17/2014	590914113897810	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	1	B	D	2/17/2014	590914113897810	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	1	B	D	2/17/2014	590914113897810	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	1	B	D	2/17/2014	590914113897810	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	1	B	D	2/17/2014	590914113897810	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	1	B	D	2/17/2014	590914113897810	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	1	B	D	2/17/2014	590914113897810	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
1	1	B	D	2/18/2014	590914113897790	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	1	B	D	2/18/2014	590914113897790	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	1	B	D	2/24/2014	590914113897850	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	1	B	D	2/24/2014	590914113897850	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	1	B	D	2/27/2014	590914113897910	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	1	B	D	2/27/2014	590914113897910	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	1	B	D	3/7/2014	590914113898030	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	1	B	D	3/7/2014	590914113898030	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	1	B	D	3/12/2014	590914113898130	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	1	B	D	3/12/2014	590914113898130	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	1	B	D	3/13/2014	590914113898090	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	1	B	D	3/13/2014	590914113898090	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	1	B	D	3/20/2014	590914113898210	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.1**

Summary of Reviewed Sampled Claims [1]

Patient B. D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	1	B	D	3/20/2014	590914113898210	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	1	B	D	3/31/2014	590914113898290	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	1	B	D	3/31/2014	590914113898290	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	1	B	D	3/31/2014	590914113898290	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	1	B	D	3/31/2014	590914113898290	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	1	B	D	4/1/2014	590914113898360	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	1	B	D	4/1/2014	590914113898360	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
							$ 456,000	**$ 190,263**		**$ 23,604**	**$ 391**	**$ 23,995**	**$ 104,214**	**$ 5,798**	**$ 16,394**	**$ 37,833**	**$ 164,239**
						Various missing procedures from Revenue Cycle Inc. review	1,850	932									
						Beneficiary Total	**$ 457,850**	**$ 191,195**									

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	9/20/2010	590910295557610	77261	$ 395	$ 62	only one per course	$ -	$ -	$ -	$ 62	$ -	$ -	$ -	$ 62
1	2	B	J	9/20/2010	590910295557610	77261	395	62	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	62	-	-	-	62
1	2	B	J	9/20/2010	590910295557610	77280	375	150	canned documentation	-	-	-	150	-	-	-	150
1	2	B	J	9/20/2010	590910295557610	77280	375	150	canned documentation	-	-	-	150	-	-	-	150
1	2	B	J	9/20/2010	590910295557610	77300	550	58	not signed	-	-	-	58	-	-	-	58
1	2	B	J	9/20/2010	590910295557610	77300	550	58	not signed	-	-	-	58	-	-	-	58
1	2	B	J	9/20/2010	590910295557610	77332	200	64	documentation not supportive and canned	-	-	-	64	-	-	-	64
1	2	B	J	9/20/2010	590910295557610	77332	200	64	documentation not supportive and canned	-	-	-	64	-	-	-	64
1	2	B	J	9/20/2010	590910295557610	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	9/20/2010	590910295557610	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	9/21/2010	590910295557620	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	9/21/2010	590910295557620	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	9/21/2010	590910295557620	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	9/21/2010	590910295557620	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	9/21/2010	590910295557620	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	9/21/2010	590910308638120	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	9/22/2010	590910295557630	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	9/22/2010	590910295557630	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	9/23/2010	590910295557640	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	9/23/2010	590910295557640	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	9/24/2010	590910295557650	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	9/24/2010	590910295557650	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	9/24/2010	590910295557650	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	9/24/2010	590910295557650	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	9/24/2010	590910295557650	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	9/24/2010	590910308638130	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	9/27/2010	590910295557660	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	9/27/2010	590910295557660	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	9/28/2010	590910295557670	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	9/28/2010	590910295557670	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	9/29/2010	590910295557680	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	9/29/2010	590910295557680	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	9/29/2010	590910295557680	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	9/29/2010	590910295557680	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	9/29/2010	590910295557680	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	9/29/2010	590910308638140	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	9/30/2010	590910295557690	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	9/30/2010	590910295557690	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	10/1/2010	590910295557700	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	10/1/2010	590910295557700	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	10/4/2010	590910295557710	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	45	45
1	2	B	J	10/4/2010	590910295557710	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	45	45
1	2	B	J	10/4/2010	590910295557710	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	10/4/2010	590910295557710	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	10/4/2010	590910295557710	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	2	B	J	10/4/2010	590910308638150	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	2	B	J	10/5/2010	590910295557720	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	10/5/2010	590910295557720	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	10/7/2010	590910295557730	77300	550	58	not signed	-	-	-	58	-	-	-	58
1	2	B	J	10/7/2010	590910295557730	77300	550	58	not signed	-	-	-	58	-	-	-	58
1	2	B	J	10/7/2010	590910295557730	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	10/7/2010	590910295557730	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	10/8/2010	590910295557740	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	10/8/2010	590910295557740	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	10/8/2010	590910295557740	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	10/8/2010	590910295557740	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	10/8/2010	590910295557740	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	10/8/2010	590910308638160	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	10/11/2010	590910295557750	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	10/11/2010	590910295557750	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	10/12/2010	590910295557760	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	10/12/2010	590910295557760	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	10/13/2010	590910295557770	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	45	45
1	2	B	J	10/13/2010	590910295557770	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	45	45
1	2	B	J	10/13/2010	590910295557770	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	10/13/2010	590910295557770	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	10/13/2010	590910295557770	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	2	B	J	10/13/2010	590910308638170	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	2	B	J	10/14/2010	590910295557780	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	10/14/2010	590910295557780	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	10/18/2010	590910295557790	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	10/18/2010	590910295557790	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	10/19/2010	590910295557800	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	10/19/2010	590910295557800	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	10/19/2010	590910295557800	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	10/19/2010	590910295557800	77402	225	113	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	113	-	-	-	113
1	2	B	J	10/19/2010	590910295557800	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	10/19/2010	590910308638180	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	10/25/2010	590910357571320	77261	395	62	only one per course	-	-	-	-	-	-	62	62
1	2	B	J	10/25/2010	590910357571320	77261	395	62	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	62	62	-	-	-	-	-
1	2	B	J	10/25/2010	590910357571320	77280	375	150	canned documentation	-	-	-	-	-	-	150	150
1	2	B	J	10/25/2010	590910357571320	77280	375	150	canned documentation	-	-	-	-	-	-	150	150
1	2	B	J	10/25/2010	590910357571320	77300	550	58	not signed	-	-	-	-	-	-	58	58
1	2	B	J	10/25/2010	590910357571320	77300	550	58	not signed	-	-	-	-	-	-	58	58
1	2	B	J	10/25/2010	590910357571320	77332	200	64	documentation not supportive and canned	-	-	-	-	-	-	64	64
1	2	B	J	10/25/2010	590910357571320	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	10/25/2010	590910357571320	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	10/26/2010	590910357571330	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	45	45
1	2	B	J	10/26/2010	590910357571330	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	45	45
1	2	B	J	10/26/2010	590910357571330	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	10/26/2010	590910357571330	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	10/26/2010	590910357571330	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	2	B	J	10/26/2010	590910357571330	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	2	B	J	10/27/2010	590910357571340	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	10/27/2010	590910357571340	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	10/29/2010	590910357571350	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	10/29/2010	590910357571350	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	11/1/2010	590910357571360	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	45	45
1	2	B	J	11/1/2010	590910357571360	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	45	45
1	2	B	J	11/1/2010	590910357571360	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	11/1/2010	590910357571360	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	11/1/2010	590910357571360	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	2	B	J	11/1/2010	590910357571360	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	2	B	J	11/2/2010	590910357571370	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	11/2/2010	590910357571370	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	11/3/2010	590910357571380	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	11/3/2010	590910357571380	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	11/5/2010	590910357571390	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	11/5/2010	590910357571390	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	11/5/2010	590910357571390	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	11/5/2010	590910357571390	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	11/5/2010	590910357571390	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	11/5/2010	590910357571390	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	11/8/2010	590910357571400	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	11/8/2010	590910357571400	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	11/9/2010	590910357571410	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	11/9/2010	590910357571410	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	11/10/2010	590910357571420	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	45	45
1	2	B	J	11/10/2010	590910357571420	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	45	45
1	2	B	J	11/10/2010	590910357571420	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	11/10/2010	590910357571420	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	11/10/2010	590910357571420	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	2	B	J	11/10/2010	590910357571420	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	2	B	J	11/12/2010	590910357571430	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	11/12/2010	590910357571430	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	11/15/2010	590910357571440	77300	550	58	not signed	-	-	-	-	-	-	58	58
1	2	B	J	11/15/2010	590910357571440	77300	550	58	not signed	-	-	-	-	-	-	58	58
1	2	B	J	11/15/2010	590910357571440	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	11/15/2010	590910357571440	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	11/16/2010	590910357571450	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	11/16/2010	590910357571450	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	11/16/2010	590910357571450	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	11/16/2010	590910357571450	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	11/16/2010	590910357571450	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	11/16/2010	590910357571450	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	11/17/2010	590910357571460	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	11/17/2010	590910357571460	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	11/19/2010	590910357571470	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	11/19/2010	590910357571470	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	11/22/2010	590910357571480	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	45	45
1	2	B	J	11/22/2010	590910357571480	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	45	45
1	2	B	J	11/22/2010	590910357571480	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	11/22/2010	590910357571480	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	11/22/2010	590910357571480	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	2	B	J	11/22/2010	590910357571480	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	2	B	J	11/23/2010	590910357571490	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	11/23/2010	590910357571490	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	12/13/2010	590910357571500	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	2	B	J	12/13/2010	590910357571500	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	2	B	J	12/14/2010	590910357571510	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	12/14/2010	590910357571510	77336	275	45	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	45	-	-	-	45
1	2	B	J	12/14/2010	590910357571510	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	2	B	J	12/14/2010	590910357571510	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	2	B	J	12/14/2010	590910357571510	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	12/14/2010	590910357571510	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	2	B	J	1/3/2011	591011039060660	77261	395	62	only one per course	-	-	-	62	-	-	-	62
1	2	B	J	1/3/2011	591011039060660	77261	395	62	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	62	-	-	-	62
1	2	B	J	1/3/2011	591011039060660	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	2	B	J	1/3/2011	591011039060660	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	2	B	J	1/3/2011	591011039060660	77300	550	59	not signed	-	-	-	59	-	-	-	59
1	2	B	J	1/3/2011	591011039060660	77300	550	59	not signed	-	-	-	59	-	-	-	59
1	2	B	J	1/3/2011	591011039060660	77332	200	66	documentation not supportive and canned	-	-	-	66	-	-	-	66
1	2	B	J	1/3/2011	591011039060660	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	1/3/2011	591011039060660	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	1/4/2011	591011039060670	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	1/4/2011	591011039060670	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	1/4/2011	591011039060670	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	1/4/2011	591011039060670	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	1/4/2011	591011039060670	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	1/4/2011	591011039060670	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	1/5/2011	591011039060680	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	1/5/2011	591011039060680	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	1/6/2011	591011039060690	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	1/6/2011	591011039060690	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	1/7/2011	591011039060700	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	1/7/2011	591011039060700	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	1/7/2011	591011039060700	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	1/7/2011	591011039060700	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	1/7/2011	591011039060700	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	1/7/2011	591011039060700	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	1/12/2011	591011039060710	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	1/12/2011	591011039060710	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	1/13/2011	591011039060720	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	1/13/2011	591011039060720	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	1/14/2011	591011039060730	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	1/14/2011	591011039060730	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	1/14/2011	591011039060730	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	1/14/2011	591011039060730	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	1/14/2011	591011039060730	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	1/14/2011	591011039060730	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	1/17/2011	591011039060740	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	1/17/2011	591011039060740	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	1/18/2011	591011039060750	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	1/18/2011	591011039060750	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	1/19/2011	591011039060760	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	1/19/2011	591011039060760	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	1/19/2011	591011039060760	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	1/19/2011	591011039060760	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	1/19/2011	591011039060760	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	1/19/2011	591011039060760	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	1/20/2011	591011039060770	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	1/20/2011	591011039060770	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	1/21/2011	591011039060780	77300	550	59	not signed	-	-	-	59	-	-	-	59
1	2	B	J	1/21/2011	591011039060780	77300	550	59	not signed	-	-	-	59	-	-	-	59
1	2	B	J	1/21/2011	591011039060780	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	1/21/2011	591011039060780	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	1/24/2011	591011039060790	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	1/24/2011	591011039060790	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	1/24/2011	591011039060790	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	1/24/2011	591011039060790	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	1/24/2011	591011039060790	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	1/24/2011	591011039060790	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	1/25/2011	591011039060800	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	1/25/2011	591011039060800	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	1/26/2011	591011039060810	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	1/26/2011	591011039060810	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	1/27/2011	591011039060820	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	1/27/2011	591011039060820	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	1/27/2011	591011039060820	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	1/27/2011	591011039060820	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	1/27/2011	591011039060820	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	1/28/2011	591011039060830	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	1/28/2011	591011039060830	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	1/31/2011	591011039060840	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	1/31/2011	591011039060840	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	2/1/2011	591011039060850	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	2/1/2011	591011039060850	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	2/1/2011	591011039060850	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	2/1/2011	591011039060850	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	2/1/2011	591011039060850	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	2/1/2011	591011039060850	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	5/2/2011	591011175746270	77261	395	62	not signed, canned	-	-	-	-	-	-	62	62
1	2	B	J	5/2/2011	591011175746270	77261	395	62	only one per course	-	-	-	-	-	-	62	62
1	2	B	J	5/2/2011	591011175746270	77280	375	158	canned documentation	-	-	-	-	-	-	158	158
1	2	B	J	5/2/2011	591011175746270	77280	375	158	canned documentation	-	-	-	-	-	-	158	158
1	2	B	J	5/2/2011	591011175746270	77300	550	59	not signed	-	-	-	-	-	-	59	59
1	2	B	J	5/2/2011	591011175746270	77300	550	59	not signed	-	-	-	-	-	-	59	59
1	2	B	J	5/2/2011	591011175746270	77332	200	66	documentation not supportive and canned	-	-	-	-	-	-	66	66
1	2	B	J	5/2/2011	591011175746270	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	5/2/2011	591011175746270	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	5/3/2011	591011175746280	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	5/3/2011	591011175746280	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	5/3/2011	591011175746280	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	5/3/2011	591011175746280	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	5/3/2011	591011175746280	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	5/3/2011	591011175746280	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	5/4/2011	591011175746290	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	5/4/2011	591011175746290	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	5/6/2011	591011175746300	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	5/6/2011	591011175746300	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	5/9/2011	591011175746310	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	5/9/2011	591011175746310	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	5/9/2011	591011175746310	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	5/9/2011	591011175746310	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	5/9/2011	591011175746310	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	5/9/2011	591011175746310	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	5/11/2011	591011175746320	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	5/11/2011	591011175746320	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	5/13/2011	591011175746330	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	5/13/2011	591011175746330	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	5/16/2011	591011175746340	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	5/16/2011	591011175746340	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	5/16/2011	591011175746340	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	5/16/2011	591011175746340	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	5/16/2011	591011175746340	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	5/16/2011	591011175746340	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	5/17/2011	591011175746350	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	5/17/2011	591011175746350	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	5/18/2011	591011175746360	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	5/18/2011	591011175746360	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	6/6/2011	591011175746370	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	6/6/2011	591011175746370	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	6/6/2011	591011175746370	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	6/6/2011	591011175746370	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	6/6/2011	591011175746370	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	6/6/2011	591011175746370	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	6/7/2011	591011175746380	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	6/7/2011	591011175746380	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	6/8/2011	591011175746390	77300	550	59	not signed	-	-	-	59	-	-	-	59
1	2	B	J	6/8/2011	591011175746390	77300	550	59	not signed	-	-	-	59	-	-	-	59
1	2	B	J	6/8/2011	591011175746390	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	6/8/2011	591011175746390	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	6/9/2011	591011175746400	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	6/9/2011	591011175746400	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	6/9/2011	591011175746400	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	6/9/2011	591011175746400	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	6/9/2011	591011175746400	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	6/9/2011	591011175746400	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	6/10/2011	591011175746410	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	6/10/2011	591011175746410	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	6/13/2011	591011175746420	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	6/13/2011	591011175746420	77402	225	147	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	112	-	112
1	2	B	J	6/14/2011	591011175746430	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	6/14/2011	591011175746430	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	6/14/2011	591011175746430	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	6/14/2011	591011175746430	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	6/14/2011	591011175746430	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	6/14/2011	591011175746430	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	6/15/2011	591011175746440	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	6/15/2011	591011175746440	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	6/16/2011	591011175746450	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	6/16/2011	591011175746450	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	6/17/2011	591011175746460	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	6/17/2011	591011175746460	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	6/17/2011	591011175746460	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	6/17/2011	591011175746460	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	6/17/2011	591011175746460	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	6/17/2011	591011175746460	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	154	-	-	-	154

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	6/20/2011	590911222257290	77261	395	62	only one per course	-	-	-	-	-	-	62	62
1	2	B	J	6/20/2011	590911222257290	77261	395	62	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	62	-	-	-	62
1	2	B	J	6/20/2011	590911222257290	77280	375	158	canned documentation	-	-	-	-	-	-	158	158
1	2	B	J	6/20/2011	590911222257290	77280	375	158	canned documentation	-	-	-	-	-	-	158	158
1	2	B	J	6/20/2011	590911222257290	77300	550	59	not signed	-	-	-	-	-	-	59	59
1	2	B	J	6/20/2011	590911222257290	77300	550	59	not signed	-	-	-	-	-	-	59	59
1	2	B	J	6/20/2011	590911222257290	77332	200	66	documentation not supportive and canned	-	-	-	-	-	-	66	66
1	2	B	J	6/20/2011	590911222257290	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	-	-	-	294	294
1	2	B	J	6/20/2011	590911222257290	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	-	-	259	-	259
1	2	B	J	6/21/2011	590911222257300	77336	275	44	documentation does not support, signature does not align with comments and no dates as comments were inserted over DOS, separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	6/21/2011	590911222257300	77336	275	44	documentation does not support, signature does not align with comments and no dates as comments were inserted over DOS, separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	6/21/2011	590911222257300	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	6/21/2011	590911222257300	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	6/21/2011	590911222257300	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	6/21/2011	590911222257300	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	6/22/2011	590911222257310	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	-	-	-	294	294
1	2	B	J	6/22/2011	590911222257310	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	-	-	259	-	259
1	2	B	J	6/23/2011	590911222257320	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	6/23/2011	590911222257320	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	6/24/2011	590911222257330	77336	275	44	documentation does not support, signature does not align with comments and no dates as comments were inserted over DOS, separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	6/24/2011	590911222257330	77336	275	44	documentation does not support, signature does not align with comments and no dates as comments were inserted over DOS, separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	6/24/2011	590911222257330	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	6/24/2011	590911222257330	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	6/24/2011	590911222257330	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	6/24/2011	590911222257330	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	6/27/2011	590911222257340	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	6/27/2011	590911222257340	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	294	-	-	-	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	6/28/2011	590911222257350	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	6/28/2011	590911222257350	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	6/29/2011	590911222257360	77336	275	44	documentation does not support, signature does not align with comments and no dates as comments were inserted over DOS, separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	6/29/2011	590911222257360	77336	275	44	documentation does not support, signature does not align with comments and no dates as comments were inserted over DOS, separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	6/29/2011	590911222257360	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	6/29/2011	590911222257360	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	6/29/2011	590911222257360	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	6/29/2011	590911222257360	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	6/30/2011	590911222257370	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	6/30/2011	590911222257370	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	7/1/2011	590911222257380	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	7/1/2011	590911222257380	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	7/18/2011	590911222257390	77336	275	44	documentation does not support, signature does not align with comments and no dates as comments were inserted over DOS, separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	7/18/2011	590911222257390	77336	275	44	documentation does not support, signature does not align with comments and no dates as comments were inserted over DOS, separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	7/18/2011	590911222257390	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	7/18/2011	590911222257390	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	7/18/2011	590911222257390	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	7/18/2011	590911222257390	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	7/19/2011	590911222257400	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	7/19/2011	590911222257400	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	7/20/2011	590911222257410	77300	550	59	not signed	-	-	-	-	-	-	59	59
1	2	B	J	7/20/2011	590911222257410	77300	550	59	not signed	-	-	-	-	-	-	59	59
1	2	B	J	7/20/2011	590911222257410	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	-	-	-	294	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	7/20/2011	590911222257410	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	-	-	259	-	259
1	2	B	J	7/21/2011	590911222257420	77336	275	44	documentation does not support, signature does not align with comments and no dates as comments were inserted over DOS, separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	7/21/2011	590911222257420	77336	275	44	documentation does not support, signature does not align with comments and no dates as comments were inserted over DOS, separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	7/21/2011	590911222257420	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	-	-	-	294	294
1	2	B	J	7/21/2011	590911222257420	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	-	-	259	-	259
1	2	B	J	7/21/2011	590911222257420	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	7/21/2011	590911222257420	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	7/22/2011	590911222257430	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	-	-	-	294	294
1	2	B	J	7/22/2011	590911222257430	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	-	-	259	-	259
1	2	B	J	7/25/2011	590911222257440	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	-	-	-	294	294
1	2	B	J	7/25/2011	590911222257440	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	-	-	259	-	259
1	2	B	J	7/26/2011	590911222257450	77336	275	44	documentation does not support, signature does not align with comments and no dates as comments were inserted over DOS, separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	7/26/2011	590911222257450	77336	275	44	documentation does not support, signature does not align with comments and no dates as comments were inserted over DOS, separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	7/26/2011	590911222257450	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	7/26/2011	590911222257450	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	7/26/2011	590911222257450	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	7/26/2011	590911222257450	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	7/27/2011	590911222257460	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	-	-	-	294	294
1	2	B	J	7/27/2011	590911222257460	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	-	-	259	-	259
1	2	B	J	7/28/2011	590911222257470	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	7/28/2011	590911222257470	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	7/29/2011	590911222257480	77336	275	44	documentation does not support, signature does not align with comments and no dates as comments were inserted over DOS, separate document one signature for course	-	-	-	44	-	-	-	44

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	7/29/2011	590911222257480	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion, 2nd tx record comments are photocopied over dates of service, only patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	7/29/2011	590911222257480	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed. 2nd tx record comments are photocopied over dates of service, patial original tx record lists dates of service	-	-	-	294	-	-	-	294
1	2	B	J	7/29/2011	590911222257480	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	7/29/2011	590911222257480	77427	675	154	documentation does not support, signature does not align with comments and comments inserted over DOS & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	10/10/2011	590911335184700	77261	395	62	only one per course	-	-	-	62	-	-	-	62
1	2	B	J	10/10/2011	590911335184700	77261	395	62	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	62	-	-	-	62
1	2	B	J	10/10/2011	590911335184700	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	2	B	J	10/10/2011	590911335184700	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	2	B	J	10/10/2011	590911335184700	77300	550	59	not signed	-	-	-	59	-	-	-	59
1	2	B	J	10/10/2011	590911335184700	77300	550	59	not signed	-	-	-	59	-	-	-	59
1	2	B	J	10/10/2011	590911335184700	77332	200	66	documentation not supportive and canned	-	-	-	66	-	-	-	66
1	2	B	J	10/10/2011	590911335184700	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	10/10/2011	590911335184700	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	10/12/2011	590911335184710	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	10/12/2011	590911335184710	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	10/12/2011	590911335184710	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	10/12/2011	590911335184710	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	10/12/2011	590911335184710	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	10/12/2011	590911335184710	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	10/14/2011	590911335184720	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	10/14/2011	590911335184720	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	10/17/2011	590911335184730	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	10/17/2011	590911335184730	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	10/18/2011	590911335184740	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	10/18/2011	590911335184740	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	10/18/2011	590911335184740	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	10/18/2011	590911335184740	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	10/18/2011	590911335184740	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	10/18/2011	590911335184740	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	10/19/2011	590911335184750	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	10/19/2011	590911335184750	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	10/20/2011	590911335184760	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	10/20/2011	590911335184760	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	10/24/2011	590911335184770	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	10/24/2011	590911335184770	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	10/24/2011	590911335184770	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	10/24/2011	590911335184770	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	10/24/2011	590911335184770	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	10/24/2011	590911335184770	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	10/25/2011	590911335184780	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	10/25/2011	590911335184780	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	10/26/2011	590911335184790	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	10/26/2011	590911335184790	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	10/28/2011	590911335184800	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	10/28/2011	590911335184800	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	2	B	J	10/28/2011	590911335184800	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	10/28/2011	590911335184800	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	10/28/2011	590911335184800	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	10/28/2011	590911335184800	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	2	B	J	11/1/2011	590911335184810	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	11/1/2011	590911335184810	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	11/2/2011	590911335184820	77300	550	59	not signed	-	-	-	-	-	-	59	59
1	2	B	J	11/2/2011	590911335184820	77300	550	59	not signed	-	-	-	-	-	-	59	59
1	2	B	J	11/2/2011	590911335184820	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	11/2/2011	590911335184820	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	11/4/2011	590911335184830	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	11/4/2011	590911335184830	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	11/4/2011	590911335184830	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	11/4/2011	590911335184830	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	11/4/2011	590911335184830	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	11/4/2011	590911335184830	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	11/7/2011	590911335184840	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	11/7/2011	590911335184840	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	11/11/2011	590911335184850	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	11/11/2011	590911335184850	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	11/14/2011	590911335184860	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	11/14/2011	590911335184860	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	2	B	J	11/14/2011	590911335184860	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	2	B	J	11/14/2011	590911335184860	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	2	B	J	11/14/2011	590911335184860	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	11/14/2011	590911335184860	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	2	B	J	11/15/2011	590911335184870	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	11/15/2011	590911335184870	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	2	B	J	11/17/2011	590911335184880	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	2	B	J	11/17/2011	590911335184880	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	1/3/2012	591812088102690	77261	395	60	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	60	-	-	-	60
1	2	B	J	1/3/2012	591812088102690	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	2	B	J	1/3/2012	591812088102690	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	2	B	J	1/3/2012	591812088102690	77332	200	65	documentation not supportive and canned	-	-	-	65	-	-	-	65
1	2	B	J	1/3/2012	591812088102690	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	1/4/2012	591812088102640	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	1/4/2012	591812088102640	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	1/4/2012	591812088102640	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	1/5/2012	591812088102750	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	1/6/2012	591812088102710	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	1/12/2012	591812088102840	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	1/12/2012	591812088102840	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	1/12/2012	591812088102840	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	1/13/2012	591812088102860	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	1/16/2012	591812088102790	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	1/18/2012	591812088102810	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	1/18/2012	591812088102810	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	1/18/2012	591812088102810	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	1/19/2012	591812088102760	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	1/27/2012	591812088102900	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	1/30/2012	591812088102920	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	1/30/2012	591812088102920	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	1/30/2012	591812088102920	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	1/31/2012	591812088102880	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	2/1/2012	591812088103000	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	2	B	J	2/1/2012	591812088103000	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	2/3/2012	591812088102960	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	2/3/2012	591812088102960	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	2/3/2012	591812088102960	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	2/6/2012	591812088103020	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	2/7/2012	591812088102940	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	2/8/2012	591812088103070	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	2/8/2012	591812088103070	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	2/8/2012	591812088103070	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	2/17/2012	591812088103040	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	2/20/2012	591812088103170	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	2/24/2012	591812088103130	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	2/24/2012	591812088103130	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	2/24/2012	591812088103130	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	4/16/2012	591012159748500	77261	395	60	only one per course	-	-	-	60	-	-	-	60
1	2	B	J	4/16/2012	591012159748500	77261	395	60	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	60	-	-	-	60
1	2	B	J	4/16/2012	591012159748500	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	2	B	J	4/16/2012	591012159748500	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	2	B	J	4/16/2012	591012159748500	77300	575	57	not signed	-	-	-	57	-	-	-	57
1	2	B	J	4/16/2012	591012159748500	77300	575	57	not signed	-	-	-	57	-	-	-	57
1	2	B	J	4/16/2012	591012159748500	77332	200	65	documentation not supportive and canned	-	-	-	65	-	-	-	65
1	2	B	J	4/16/2012	591012159748500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	4/16/2012	591012159748500	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	4/17/2012	591012159748520	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	4/17/2012	591012159748520	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	4/17/2012	591012159748520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	4/17/2012	591012159748520	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	4/17/2012	591012159748520	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	4/17/2012	591012159748520	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	4/18/2012	591012159748560	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	4/18/2012	591012159748560	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	4/19/2012	591012159748580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	4/19/2012	591012159748580	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	4/20/2012	591012159748540	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	4/20/2012	591012159748540	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	4/20/2012	591012159748540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	4/20/2012	591012159748540	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	4/20/2012	591012159748540	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	4/20/2012	591012159748540	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	4/25/2012	591012159748600	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	4/25/2012	591012159748600	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	4/26/2012	591012159748610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	4/26/2012	591012159748610	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	4/27/2012	590912193082170	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	4/27/2012	591012159748690	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	4/27/2012	591012159748690	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	4/27/2012	591012159748690	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	4/27/2012	591012159748690	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	4/27/2012	591012159748690	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	4/30/2012	591012159748670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	4/30/2012	591012159748670	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	5/1/2012	591012159748650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	5/1/2012	591012159748650	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	5/7/2012	590912193082190	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	5/7/2012	591012159748630	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	5/7/2012	591012159748630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	5/7/2012	591012159748630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	5/7/2012	591012159748630	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	5/7/2012	591012159748630	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	5/8/2012	591012159748710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	5/8/2012	591012159748710	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	5/9/2012	591012159748730	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	2	B	J	5/9/2012	591012159748730	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	2	B	J	5/9/2012	591012159748730	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	5/9/2012	591012159748730	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	5/10/2012	591012159748830	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	5/10/2012	591012159748830	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	5/10/2012	591012159748830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	5/10/2012	591012159748830	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	5/10/2012	591012159748830	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	5/10/2012	591012159748830	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	5/11/2012	591012159748810	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	5/11/2012	591012159748810	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	5/15/2012	591012159748750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	5/15/2012	591012159748750	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	5/16/2012	591012159748770	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	5/16/2012	591012159748770	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	5/16/2012	591012159748770	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	5/16/2012	591012159748770	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	5/16/2012	591012159748770	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	5/16/2012	591012159748770	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	5/17/2012	591012159748790	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	5/17/2012	591012159748790	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	5/21/2012	591012159748870	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	5/21/2012	591012159748870	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	5/22/2012	591012159748850	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	5/22/2012	591012159748850	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	5/22/2012	591012159748850	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	5/22/2012	591012159748850	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	5/22/2012	591012159748850	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	5/22/2012	591012159748850	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	9/17/2012	590912299160530	77261	395	60	only one per course	-	-	-	60	-	-	-	60
1	2	B	J	9/17/2012	590912299160530	77261	395	60	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	60	-	-	-	60
1	2	B	J	9/17/2012	590912299160530	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	2	B	J	9/17/2012	590912299160530	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	2	B	J	9/17/2012	590912299160530	77300	575	57	not signed	-	-	-	57	-	-	-	57
1	2	B	J	9/17/2012	590912299160530	77300	575	57	not signed	-	-	-	57	-	-	-	57
1	2	B	J	9/17/2012	590912299160530	77332	200	65	documentation not supportive and canned	-	-	-	65	-	-	-	65
1	2	B	J	9/17/2012	590912299160530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	9/17/2012	590912299160530	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	9/18/2012	590912299160510	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	9/18/2012	590912299160510	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	9/18/2012	590912299160510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	9/18/2012	590912299160510	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	9/18/2012	590912299160510	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	9/18/2012	590912299160510	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	9/19/2012	590912299160570	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	9/19/2012	590912299160570	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	9/20/2012	590912299160550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	9/20/2012	590912299160550	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	9/21/2012	590912299160600	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	9/21/2012	590912299160600	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	9/21/2012	590912299160600	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	9/21/2012	590912299160600	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	9/21/2012	590912299160600	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	9/21/2012	590912299160600	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	9/24/2012	590912299160650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	9/24/2012	590912299160650	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	9/25/2012	590912299160620	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	9/25/2012	590912299160620	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	9/26/2012	590912299160670	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	9/26/2012	590912299160670	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	9/26/2012	590912299160670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	9/26/2012	590912299160670	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	9/26/2012	590912299160670	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	9/26/2012	590912299160670	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	9/27/2012	590912299160700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	9/27/2012	590912299160700	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	9/28/2012	590912299160800	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	9/28/2012	590912299160800	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	10/2/2012	590912299160730	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	10/2/2012	590912299160730	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	10/2/2012	590912299160730	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	10/2/2012	590912299160730	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	10/2/2012	590912299160730	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	10/2/2012	590912299160730	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	10/3/2012	590912299160760	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	10/3/2012	590912299160760	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	10/4/2012	590912299160850	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	2	B	J	10/4/2012	590912299160850	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	2	B	J	10/4/2012	590912299160850	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	10/5/2012	590912299160910	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	10/5/2012	590912299160910	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	10/5/2012	590912299160910	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	10/5/2012	590912299160910	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	10/5/2012	590912299160910	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	10/5/2012	590912299160910	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	10/8/2012	590912299160820	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	10/8/2012	590912299160820	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	10/11/2012	590912299160870	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	10/11/2012	590912299160870	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	10/12/2012	590912299160940	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	10/12/2012	590912299160940	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	10/12/2012	590912299160940	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	10/12/2012	590912299160940	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	10/12/2012	590912299160940	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	10/12/2012	590912299160940	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	10/15/2012	590912299161250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	10/15/2012	590912299161250	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	10/17/2012	590912299161260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	10/17/2012	590912299161260	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	10/18/2012	590912299161190	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	10/18/2012	590912299161190	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	10/18/2012	590912299161190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	10/18/2012	590912299161190	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	10/18/2012	590912299161190	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	10/18/2012	590912299161190	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	11/19/2012	591813032303660	77261	395	60	only one per course	-	-	-	-	-	-	60	60
1	2	B	J	11/19/2012	591813032303660	77261	395	60	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	60	60	-	-	-	-	-
1	2	B	J	11/19/2012	591813032303660	77280	375	158	canned documentation	-	-	-	-	-	-	158	158
1	2	B	J	11/19/2012	591813032303660	77280	375	158	canned documentation	-	-	-	-	-	-	158	158
1	2	B	J	11/19/2012	591813032303660	77300	575	57	not signed	-	-	-	-	-	-	57	57
1	2	B	J	11/19/2012	591813032303660	77300	575	57	not signed	-	-	-	-	-	-	57	57
1	2	B	J	11/19/2012	591813032303660	77332	200	65	documentation not supportive and canned	-	-	-	-	-	-	65	65
1	2	B	J	11/19/2012	591813032303660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	11/19/2012	591813032303660	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	11/20/2012	591112361737600	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	11/20/2012	591112361737600	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	11/20/2012	591112361737600	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	11/20/2012	591112361737600	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	11/20/2012	591112361737600	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	11/20/2012	591112361737600	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	11/21/2012	591112361737740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	11/21/2012	591112361737740	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	11/23/2012	591112361737720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	11/23/2012	591112361737720	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	11/26/2012	591112361737700	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	11/26/2012	591112361737700	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	11/26/2012	591112361737700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	11/26/2012	591112361737700	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	11/26/2012	591112361737700	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	11/26/2012	591112361737700	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	11/27/2012	591112361737680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	11/27/2012	591112361737680	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	11/28/2012	591112361737760	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	11/28/2012	591112361737760	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	12/3/2012	591112361737780	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	12/3/2012	591112361737780	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	12/3/2012	591112361737780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	12/3/2012	591112361737780	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	12/3/2012	591112361737780	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	12/3/2012	591112361737780	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	12/4/2012	591112361737800	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	12/4/2012	591112361737800	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	12/5/2012	591112361737860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	12/5/2012	591112361737860	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	12/6/2012	591112361734770	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	12/6/2012	591112361734770	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	12/6/2012	591112361734770	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	12/6/2012	591112361734770	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	12/6/2012	591112361734770	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	12/6/2012	591112361734770	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	12/7/2012	591112361737840	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	12/7/2012	591112361737840	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	12/10/2012	591112361737820	77300	575	57	not signed	-	-	-	-	-	-	57	57
1	2	B	J	12/10/2012	591112361737820	77300	575	57	not signed	-	-	-	-	-	-	57	57
1	2	B	J	12/10/2012	591112361737820	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	12/10/2012	591112361737820	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	12/11/2012	591112361737880	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	12/11/2012	591112361737880	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	12/11/2012	591112361737880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	12/11/2012	591112361737880	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	12/11/2012	591112361737880	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	12/11/2012	591112361737880	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	12/12/2012	591112361734690	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	12/12/2012	591112361734690	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	12/13/2012	591112361734660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	12/13/2012	591112361734660	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	12/17/2012	591112361734830	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	12/17/2012	591112361734830	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	39	39
1	2	B	J	12/17/2012	591112361734830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	12/17/2012	591112361734830	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	12/17/2012	591112361734830	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	12/17/2012	591112361734830	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	151	151
1	2	B	J	12/18/2012	591112361734860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	12/18/2012	591112361734860	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	12/19/2012	591112361734790	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	2	B	J	12/19/2012	591112361734790	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	2	B	J	12/20/2012	591112361734930	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	12/20/2012	591112361734930	77336	275	39	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	39	-	-	-	39
1	2	B	J	12/20/2012	591112361734930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	2	B	J	12/20/2012	591112361734930	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	2	B	J	12/20/2012	591112361734930	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	12/20/2012	591112361734930	77427	675	151	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	151	-	-	-	151
1	2	B	J	2/19/2013	591813084602310	77261	395	61	no documentation	-	-	-	-	61	-	-	61
1	2	B	J	2/19/2013	591813084602310	77261	395	61	no documentation	-	-	-	-	61	-	-	61
1	2	B	J	2/19/2013	591813084602310	77280	375	152	no documentation	-	-	-	-	152	-	-	152
1	2	B	J	2/19/2013	591813084602310	77280	375	152	no documentation	-	-	-	-	152	-	-	152
1	2	B	J	2/19/2013	591813084602310	77300	575	56	no documentation	-	-	-	-	56	-	-	56
1	2	B	J	2/19/2013	591813084602310	77300	575	56	no documentation	-	-	-	-	56	-	-	56
1	2	B	J	2/19/2013	591813084602310	77332	200	68	no documentation	-	-	-	-	68	-	-	68
1	2	B	J	2/19/2013	591813084602310	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	2	B	J	2/19/2013	591813084602310	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	2	B	J	2/20/2013	591813084602410	77336	275	37	no documentation	-	-	-	-	37	-	-	37
1	2	B	J	2/20/2013	591813084602410	77336	275	37	no documentation	-	-	-	-	37	-	-	37
1	2	B	J	2/20/2013	591813084602410	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	2	B	J	2/20/2013	591813084602410	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	2	B	J	2/20/2013	591813084602410	77427	675	152	no documentation	-	-	-	-	152	-	-	152
1	2	B	J	2/20/2013	591813084602410	77427	675	152	no documentation	-	-	-	-	152	-	-	152
1	2	B	J	2/21/2013	591813084602380	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	2	B	J	2/21/2013	591813084602380	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	2	B	J	2/22/2013	591813084602370	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	2	B	J	2/22/2013	591813084602370	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	2	B	J	2/25/2013	591813084602450	77336	275	37	no documentation	-	-	-	-	37	-	-	37
1	2	B	J	2/25/2013	591813084602450	77336	275	37	no documentation	-	-	-	-	37	-	-	37
1	2	B	J	2/25/2013	591813084602450	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	2	B	J	2/25/2013	591813084602450	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	2	B	J	2/25/2013	591813084602450	77427	675	152	no documentation	-	-	-	-	152	-	-	152
1	2	B	J	2/25/2013	591813084602450	77427	675	152	no documentation	-	-	-	-	152	-	-	152
1	2	B	J	2/26/2013	591813084602470	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	2	B	J	2/26/2013	591813084602470	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	2	B	J	2/27/2013	591813084602510	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	2	B	J	2/27/2013	591813084602510	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	2	B	J	2/28/2013	591813084602540	77336	275	37	no documentation	-	-	-	37	-	-	-	37
1	2	B	J	2/28/2013	591813084602540	77336	275	37	no documentation	-	-	-	37	-	-	-	37
1	2	B	J	2/28/2013	591813084602540	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	2	B	J	2/28/2013	591813084602540	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	2	B	J	2/28/2013	591813084602540	77427	675	152	no documentation	-	-	-	152	-	-	-	152
1	2	B	J	2/28/2013	591813084602540	77427	675	152	no documentation	-	-	-	152	-	-	-	152
1	2	B	J	3/1/2013	591813084602660	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	2	B	J	3/1/2013	591813084602660	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	2	B	J	3/4/2013	591813084602680	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	2	B	J	3/4/2013	591813084602680	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	2	B	J	3/5/2013	591813084602600	77336	275	37	no documentation	-	-	-	37	-	-	-	37
1	2	B	J	3/5/2013	591813084602600	77336	275	37	no documentation	-	-	-	37	-	-	-	37
1	2	B	J	3/5/2013	591813084602600	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	2	B	J	3/5/2013	591813084602600	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	2	B	J	3/5/2013	591813084602600	77427	675	152	no documentation	-	-	-	152	-	-	-	152
1	2	B	J	3/5/2013	591813084602600	77427	675	152	no documentation	-	-	-	152	-	-	-	152
1	2	B	J	3/6/2013	591813084602640	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	2	B	J	3/6/2013	591813084602640	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	2	B	J	3/7/2013	591813084602620	77300	575	56	no documentation	-	-	-	56	-	-	-	56
1	2	B	J	3/7/2013	591813084602620	77300	575	56	no documentation	-	-	-	56	-	-	-	56
1	2	B	J	3/7/2013	591813084602620	77402	275	131	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	131	-	-	-	131
1	2	B	J	3/7/2013	591813084602620	77402	275	131	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	131	-	-	-	131
1	2	B	J	3/8/2013	591813084602790	77336	275	37	no documentation	-	-	-	-	37	-	-	37

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	3/8/2013	591813084602790	77336	275	37	no documentation	-	-	-	-	37	-	-	37
1	2	B	J	3/8/2013	591813084602790	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	2	B	J	3/8/2013	591813084602790	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	2	B	J	3/8/2013	591813084602790	77427	675	152	no documentation	-	-	-	-	152	-	-	152
1	2	B	J	3/8/2013	591813084602790	77427	675	152	no documentation	-	-	-	-	152	-	-	152
1	2	B	J	3/11/2013	591813084602750	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	2	B	J	3/11/2013	591813084602750	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	2	B	J	3/12/2013	591813084602720	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	2	B	J	3/12/2013	591813084602720	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	2	B	J	3/13/2013	591813084602930	77336	275	37	no documentation	-	-	-	-	37	-	-	37
1	2	B	J	3/13/2013	591813084602930	77336	275	37	no documentation	-	-	-	-	37	-	-	37
1	2	B	J	3/13/2013	591813084602930	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	2	B	J	3/13/2013	591813084602930	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	2	B	J	3/13/2013	591813084602930	77427	675	152	no documentation	-	-	-	-	152	-	-	152
1	2	B	J	3/13/2013	591813084602930	77427	675	152	no documentation	-	-	-	-	152	-	-	152
1	2	B	J	3/14/2013	591813084602840	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	2	B	J	3/14/2013	591813084602840	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	2	B	J	3/15/2013	591813084602880	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	2	B	J	3/15/2013	591813084602880	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	2	B	J	3/18/2013	591813084603030	77336	275	37	no documentation	-	-	-	-	37	-	-	37
1	2	B	J	3/18/2013	591813084603030	77336	275	37	no documentation	-	-	-	-	37	-	-	37
1	2	B	J	3/18/2013	591813084603030	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	2	B	J	3/18/2013	591813084603030	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	2	B	J	3/18/2013	591813084603030	77427	675	152	no documentation	-	-	-	-	152	-	-	152
1	2	B	J	3/18/2013	591813084603030	77427	675	152	no documentation	-	-	-	-	152	-	-	152
1	2	B	J	3/19/2013	591813084602960	77402	275	131	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	131	-	-	-	131
1	2	B	J	3/19/2013	591813084602960	77402	275	131	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	131	-	-	-	131
1	2	B	J	3/3/2014	591014101475520	77261	395	59	no documentation	-	-	-	59	-	-	-	59
1	2	B	J	3/3/2014	591014101475520	77261	395	59	no documentation	-	-	-	59	-	-	-	59
1	2	B	J	3/3/2014	591014101475520	77280	375	211	no documentation	-	-	-	211	-	-	-	211
1	2	B	J	3/3/2014	591014101475520	77280	375	211	no documentation	-	-	-	211	-	-	-	211
1	2	B	J	3/3/2014	591014101475520	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	2	B	J	3/3/2014	591014101475520	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	2	B	J	3/3/2014	591014101475520	77332	200	63	no documentation	-	-	-	63	-	-	-	63
1	2	B	J	3/3/2014	591014101475520	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	375	-	-	-	375
1	2	B	J	3/4/2014	591014101475500	77336	275	58	no documentation	-	-	-	58	-	-	-	58
1	2	B	J	3/4/2014	591014101475500	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	375	-	-	-	375
1	2	B	J	3/4/2014	591014101475500	77427	675	146	no documentation	-	-	-	146	-	-	-	146
1	2	B	J	3/5/2014	591014101475560	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	375	-	-	-	375
1	2	B	J	3/6/2014	591014101475540	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	375	-	-	-	375
1	2	B	J	3/7/2014	591014101475620	77336	275	58	no documentation	-	-	-	58	-	-	-	58
1	2	B	J	3/7/2014	591014101475620	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	375	-	-	-	375
1	2	B	J	3/7/2014	591014101475620	77427	675	146	no documentation	-	-	-	146	-	-	-	146
1	2	B	J	3/11/2014	591014101475660	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	340	-	340
1	2	B	J	3/12/2014	591014101475580	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	340	-	340
1	2	B	J	3/13/2014	591014101475600	77336	275	58	no documentation	-	-	-	58	-	-	-	58
1	2	B	J	3/13/2014	591014101475600	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	375	-	-	-	375
1	2	B	J	3/13/2014	591014101475600	77427	675	146	no documentation	-	-	-	146	-	-	-	146
1	2	B	J	3/14/2014	591014101475640	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	375	-	-	-	375
1	2	B	J	3/17/2014	591014101475800	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	340	-	340
1	2	B	J	3/20/2014	591014101475720	77336	275	58	no documentation	-	-	-	-	58	-	-	58
1	2	B	J	3/20/2014	591014101475720	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	340	-	340
1	2	B	J	3/20/2014	591014101475720	77427	675	146	no documentation	-	-	-	-	146	-	-	146

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	3/25/2014	591014101475750	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	375	-	-	-	375
1	2	B	J	3/26/2014	591014101475690	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	2	B	J	3/26/2014	591014101475690	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	2	B	J	3/26/2014	591014101475690	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	340	-	340
1	2	B	J	3/27/2014	591014101475780	77336	275	58	no documentation	-	-	-	58	-	-	-	58
1	2	B	J	3/27/2014	591014101475780	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	375	-	-	-	375
1	2	B	J	3/27/2014	591014101475780	77427	675	146	no documentation	-	-	-	146	-	-	-	146
1	2	B	J	3/28/2014	591014101475820	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	340	-	340
1	2	B	J	3/31/2014	591014101475870	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	340	-	340
1	2	B	J	4/1/2014	591014101475840	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	4/1/2014	591014101475840	77412	700	375	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	375	-	-	-	375
1	2	B	J	4/1/2014	591014101475840	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	4/2/2014	591014101475940	77412	700	375	no medical record provided	375	-	375	-	-	-	-	-
1	2	B	J	4/3/2014	591014101475920	77412	700	375	no medical record provided	375	-	375	-	-	-	-	-
1	2	B	J	4/4/2014	591014101475890	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	4/4/2014	591014101475890	77412	700	375	no medical record provided	375	-	375	-	-	-	-	-
1	2	B	J	4/4/2014	591014101475890	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	4/8/2014	591114149203340	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	2	B	J	4/8/2014	591114149203340	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	2	B	J	4/8/2014	591114149203340	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	2	B	J	4/8/2014	591114149203340	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	2	B	J	4/8/2014	591114149203340	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
1	2	B	J	4/10/2014	591114149203320	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	4/10/2014	591114149203320	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/10/2014	591114149203320	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/10/2014	591114149203320	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	4/14/2014	591114149203330	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/14/2014	591114149203330	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/15/2014	591114149203360	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/15/2014	591114149203360	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/16/2014	591114149203370	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	4/16/2014	591114149203370	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/16/2014	591114149203370	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/16/2014	591114149203370	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	4/28/2014	591114149203400	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/28/2014	591114149203400	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/29/2014	591114149203380	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/29/2014	591114149203380	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/30/2014	591114149203390	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	4/30/2014	591114149203390	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/30/2014	591114149203390	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	4/30/2014	591114149203390	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	5/1/2014	591114149203410	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/1/2014	591114149203410	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/2/2014	591114149203420	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/2/2014	591114149203420	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/5/2014	591114149203430	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	5/5/2014	591114149203430	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/5/2014	591114149203430	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/5/2014	591114149203430	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	5/6/2014	591114149203450	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	5/6/2014	591114149203450	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/6/2014	591114149203450	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/6/2014	591114149203450	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	5/7/2014	591114149203460	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	2	B	J	5/7/2014	591114149203460	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	2	B	J	5/7/2014	591114149203460	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/7/2014	591114149203460	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/8/2014	591114149203440	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	5/8/2014	591114149203440	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/8/2014	591114149203440	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/8/2014	591114149203440	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	5/13/2014	591114149203480	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/13/2014	591114149203480	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/16/2014	591114149203470	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/16/2014	591114149203470	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/19/2014	591114149203500	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	5/19/2014	591114149203500	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/19/2014	591114149203500	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/19/2014	591114149203500	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	5/21/2014	591114149203490	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/21/2014	591114149203490	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/22/2014	591114149203520	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/22/2014	591114149203520	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	5/23/2014	591114149203510	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	5/23/2014	591114149203510	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/23/2014	591114149203510	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/23/2014	591114149203510	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	5/27/2014	591114178851980	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	2	B	J	5/27/2014	591114178851980	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	2	B	J	5/27/2014	591114178851980	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	2	B	J	5/27/2014	591114178851980	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	2	B	J	5/27/2014	591114178851980	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	2	B	J	5/27/2014	591114178851980	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	2	B	J	5/27/2014	591114178851980	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
1	2	B	J	5/27/2014	591114178851980	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/27/2014	591114178851980	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/28/2014	591114178851960	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	5/28/2014	591114178851960	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/28/2014	591114178851960	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/28/2014	591114178851960	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	5/29/2014	591114178852000	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/29/2014	591114178852000	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/30/2014	591114178852020	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	5/30/2014	591114178852020	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/2/2014	591114178852040	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	6/2/2014	591114178852040	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/2/2014	591114178852040	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/2/2014	591114178852040	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	6/4/2014	591114178852060	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/4/2014	591114178852060	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/5/2014	591114178852080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/5/2014	591114178852080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/9/2014	591114178852100	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	6/9/2014	591114178852100	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/9/2014	591114178852100	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/9/2014	591114178852100	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	6/10/2014	591114178852140	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/10/2014	591114178852140	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/11/2014	591114178852120	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/11/2014	591114178852120	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/12/2014	591114178852180	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	6/12/2014	591114178852180	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/12/2014	591114178852180	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/12/2014	591114178852180	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	6/13/2014	591114178852200	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/13/2014	591114178852200	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/17/2014	591114178852240	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	2	B	J	6/17/2014	591114178852240	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	2	B	J	6/17/2014	591114178852240	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/17/2014	591114178852240	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/18/2014	591114178852260	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	6/18/2014	591114178852260	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/18/2014	591114178852260	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/18/2014	591114178852260	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	6/19/2014	591114178852220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/19/2014	591114178852220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/23/2014	591114178852300	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/23/2014	591114178852300	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/24/2014	591114178852280	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	6/24/2014	591114178852280	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/24/2014	591114178852280	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/24/2014	591114178852280	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	6/25/2014	591114178852340	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/25/2014	591114178852340	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/26/2014	591114178852320	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/26/2014	591114178852320	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/27/2014	591114178852360	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	6/27/2014	591114178852360	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/27/2014	591114178852360	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	2	B	J	6/27/2014	591114178852360	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	8/11/2014	591014261785180	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	2	B	J	8/11/2014	591014261785180	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	2	B	J	8/11/2014	591014261785180	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	2	B	J	8/11/2014	591014261785180	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	2	B	J	8/11/2014	591014261785180	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
1	2	B	J	8/12/2014	591014261785110	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	8/12/2014	591014261785110	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	8/15/2014	591014261785200	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	8/15/2014	591014261785200	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	8/20/2014	591014261785460	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	8/20/2014	591014261785460	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	8/28/2014	591014261785420	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	8/28/2014	591014261785420	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.2**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	2	B	J	9/2/2014	591014261785480	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	2	B	J	9/2/2014	591014261785480	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	2	B	J	9/3/2014	591014261785510	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	9/3/2014	591014261785510	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	9/8/2014	591014261785570	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	9/8/2014	591014261785570	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	2	B	J	9/11/2014	591014261785090	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	2	B	J	9/11/2014	591014261785090	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
							$ 486,850	**$ 187,315**		**$ 25,210**	**$ 122**	**$ 25,332**	**$ 91,867**	**$ 2,979**	**$ 25,746**	**$ 37,858**	**$ 158,449**

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	9/7/2010	590910291743700	77261	$ 395	$ 62	no medical record provided	$ 62	$ -	$ 62	$ -	$ -	$ -	$ -	$ -
1	3	B	M	9/7/2010	590910291743730	77261	395	62	no medical record provided	62	-	62	-	-	-	-	-
1	3	B	M	9/7/2010	590910291743700	77280	375	150	no medical record provided	150	-	150	-	-	-	-	-
1	3	B	M	9/7/2010	590910291743730	77280	375	150	no medical record provided	150	-	150	-	-	-	-	-
1	3	B	M	9/7/2010	590910291743700	77300	550	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	9/7/2010	590910291743730	77300	550	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	9/7/2010	590910291743700	77332	200	64	no medical record provided	64	-	64	-	-	-	-	-
1	3	B	M	9/7/2010	590910291743700	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/7/2010	590910291743730	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/8/2010	590910291743700	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/8/2010	590910291743730	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/9/2010	590910291743700	77336	275	45	no medical record provided	45	-	45	-	-	-	-	-
1	3	B	M	9/9/2010	590910291743730	77336	275	45	no medical record provided	45	-	45	-	-	-	-	-
1	3	B	M	9/9/2010	590910291743700	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/9/2010	590910291743730	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/9/2010	590910291743700	77427	675	168	no medical record provided	168	-	168	-	-	-	-	-
1	3	B	M	9/9/2010	590910291743730	77427	675	168	no medical record provided	168	-	168	-	-	-	-	-
1	3	B	M	9/10/2010	590910291743710	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/10/2010	590910291743740	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/13/2010	590910291743710	77336	275	45	no medical record provided	45	-	45	-	-	-	-	-
1	3	B	M	9/13/2010	590910291743740	77336	275	45	no medical record provided	45	-	45	-	-	-	-	-
1	3	B	M	9/13/2010	590910291743710	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/13/2010	590910291743740	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/13/2010	590910291743710	77427	675	168	no medical record provided	168	-	168	-	-	-	-	-
1	3	B	M	9/13/2010	590910291743740	77427	675	168	no medical record provided	168	-	168	-	-	-	-	-
1	3	B	M	9/20/2010	590910291743710	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/20/2010	590910291743740	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/21/2010	590910291743710	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/21/2010	590910291743740	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/22/2010	590910291743720	77336	275	45	no medical record provided	45	-	45	-	-	-	-	-
1	3	B	M	9/22/2010	590910291743750	77336	275	45	no medical record provided	45	-	45	-	-	-	-	-
1	3	B	M	9/22/2010	590910291743720	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/22/2010	590910291743750	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/22/2010	590910291743720	77427	675	168	no medical record provided	168	-	168	-	-	-	-	-
1	3	B	M	9/22/2010	590910291743750	77427	675	168	no medical record provided	168	-	168	-	-	-	-	-
1	3	B	M	9/23/2010	590910291743720	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	9/23/2010	590910291743750	77401	450	44	no medical record provided	44	-	44	-	-	-	-	-
1	3	B	M	10/27/2010	590910334709530	77261	395	62	not signed	-	-	-	-	-	-	62	62
1	3	B	M	10/27/2010	590910334709530	77280	375	150	no documentation	-	-	-	-	150	-	-	150
1	3	B	M	10/27/2010	590910334709530	77300	550	58	no documentation	-	-	-	-	58	-	-	58
1	3	B	M	10/27/2010	590910334709530	77332	200	64	no documentation	-	-	-	-	64	-	-	64
1	3	B	M	10/27/2010	590910334709530	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	3	B	M	10/28/2010	590910334709540	77336	275	45	no documentation	-	-	-	45	-	-	-	45
1	3	B	M	10/28/2010	590910334709540	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	3	B	M	10/28/2010	590910334709540	77427	675	168	no documentation	-	-	-	168	-	-	-	168
1	3	B	M	10/29/2010	590910334709550	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	3	B	M	11/1/2010	590910334709560	77402	450	210	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	175	-	175
1	3	B	M	11/2/2010	590910334709570	77336	275	45	no documentation	-	-	-	45	-	-	-	45
1	3	B	M	11/2/2010	590910334709570	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	3	B	M	11/2/2010	590910334709570	77427	675	168	no documentation	-	-	-	168	-	-	-	168
1	3	B	M	11/3/2010	590910334709580	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	3	B	M	11/4/2010	590910334709590	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	3	B	M	11/5/2010	590910334709600	77336	275	45	no documentation	-	-	-	45	-	-	-	45
1	3	B	M	11/5/2010	590910334709600	77402	450	193	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	193	-	-	-	193
1	3	B	M	11/5/2010	590910334709600	77427	675	168	no documentation	-	-	-	168	-	-	-	168
1	3	B	M	11/8/2010	590910334709610	77402	450	210	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	210	-	-	-	210
1	3	B	M	11/9/2010	590910334709620	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	3	B	M	11/10/2010	590910334709630	77336	275	45	no documentation	-	-	-	-	45	-	-	45
1	3	B	M	11/10/2010	590910334709630	77402	450	210	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	175	-	175
1	3	B	M	11/10/2010	590910334709630	77427	675	168	no documentation	-	-	-	-	168	-	-	168
1	3	B	M	11/11/2010	590910334709640	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	3	B	M	11/12/2010	590910334709650	77300	550	58	no documentation	-	-	-	58	-	-	-	58
1	3	B	M	11/12/2010	590910334709650	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	3	B	M	11/15/2010	590910334709660	77336	275	45	no documentation	-	-	-	-	45	-	-	45
1	3	B	M	11/15/2010	590910334709660	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	3	B	M	11/15/2010	590910334709660	77427	675	168	no documentation	-	-	-	-	168	-	-	168

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	11/16/2010	590910334709670	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	3	B	M	11/17/2010	590910334709680	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	3	B	M	11/18/2010	590910334709690	77336	275	45	no documentation	-	-	-	45	-	-	-	45
1	3	B	M	11/18/2010	590910334709690	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	3	B	M	11/18/2010	590910334709690	77427	675	168	no documentation	-	-	-	168	-	-	-	168
1	3	B	M	11/19/2010	590910334709700	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	3	B	M	11/22/2010	590910334709710	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	3	B	M	11/23/2010	590910334709720	77336	275	45	no documentation	-	-	-	-	45	-	-	45
1	3	B	M	11/23/2010	590910334709720	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	3	B	M	11/23/2010	590910334709720	77427	675	168	no documentation	-	-	-	-	168	-	-	168
1	3	B	M	2/9/2011	590911137765230	77261	395	62	not signed	-	-	-	-	-	-	62	62
1	3	B	M	2/9/2011	590911137765230	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	3	B	M	2/9/2011	590911137765230	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	3	B	M	2/9/2011	590911137765230	77332	200	66	no documentation	-	-	-	-	66	-	-	66
1	3	B	M	2/9/2011	590911137765230	77402	225	147	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	112	-	112
1	3	B	M	2/10/2011	590911137765240	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	3	B	M	2/10/2011	590911137765240	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	2/10/2011	590911137765240	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	3	B	M	2/11/2011	590911137765250	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	2/14/2011	590911137765260	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	2/15/2011	590911137765270	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	3	B	M	2/15/2011	590911137765270	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	2/15/2011	590911137765270	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	3	B	M	2/16/2011	590911137765280	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	2/17/2011	590911137765290	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	2/18/2011	590911137765300	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	3	B	M	2/18/2011	590911137765300	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	2/18/2011	590911137765300	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	3	B	M	2/21/2011	590911137765310	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	2/22/2011	590911137765320	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	2/23/2011	590911137765330	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	3	B	M	2/23/2011	590911137765330	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	2/23/2011	590911137765330	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	3	B	M	2/24/2011	590911167599270	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	2/25/2011	590911137765350	77300	550	59	no documentation	-	-	-	59	-	-	-	59
1	3	B	M	2/25/2011	590911137765350	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	2/28/2011	590911137765360	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	3	B	M	2/28/2011	590911137765360	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	2/28/2011	590911137765360	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	3	B	M	3/1/2011	590911137765370	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	3/2/2011	590911137765380	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	3/7/2011	590911137765390	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	3	B	M	3/7/2011	590911137765390	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	3/7/2011	590911137765390	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	3	B	M	3/8/2011	590911137765400	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	3/9/2011	590911137765410	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	3/10/2011	590911137765420	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	3	B	M	3/10/2011	590911137765420	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	3/10/2011	590911137765420	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	3	B	M	5/10/2011	590911167599610	77261	395	26	not signed	-	-	-	26	-	-	-	26
1	3	B	M	5/10/2011	590911167599610	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	3	B	M	5/10/2011	590911167599610	77300	550	59	no documentation	-	-	-	59	-	-	-	59
1	3	B	M	5/10/2011	590911167599610	77332	200	66	no documentation	-	-	-	66	-	-	-	66

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	5/10/2011	590911167599610	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	5/11/2011	590911167599620	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	3	B	M	5/11/2011	590911167599620	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	5/11/2011	590911167599620	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	3	B	M	5/12/2011	590911167599630	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	5/13/2011	590911167599640	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	5/16/2011	590911167599650	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	3	B	M	5/16/2011	590911167599650	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	5/16/2011	590911167599650	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	3	B	M	5/17/2011	590911167599660	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	5/18/2011	590911167599670	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	5/19/2011	590911167599680	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	3	B	M	5/19/2011	590911167599680	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	5/19/2011	590911167599680	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	3	B	M	5/20/2011	590911167599690	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	5/23/2011	590911167599700	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	5/24/2011	590911167599710	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	3	B	M	5/24/2011	590911167599710	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	5/24/2011	590911167599710	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	3	B	M	5/25/2011	590911167599720	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	5/31/2011	590911167599730	77300	550	59	no documentation	-	-	-	59	-	-	-	59
1	3	B	M	5/31/2011	590911167599730	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	6/1/2011	590911167599740	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	3	B	M	6/1/2011	590911167599740	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	6/1/2011	590911167599740	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	3	B	M	6/2/2011	590911167599750	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	6/3/2011	590911167599760	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	6/6/2011	590911167599770	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	3	B	M	6/6/2011	590911167599770	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	6/6/2011	590911167599770	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	3	B	M	6/7/2011	590911167599780	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	6/8/2011	590911167599790	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	6/9/2011	590911167599800	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	3	B	M	6/9/2011	590911167599800	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	6/9/2011	590911167599800	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	3	B	M	8/4/2011	590911258275920	77261	395	62	not signed	-	-	-	62	-	-	-	62
1	3	B	M	8/4/2011	590911258275920	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	3	B	M	8/4/2011	590911258275920	77300	550	59	no documentation	-	-	-	59	-	-	-	59
1	3	B	M	8/4/2011	590911258275920	77332	200	66	no documentation	-	-	-	66	-	-	-	66
1	3	B	M	8/4/2011	590911258275920	77402	225	147	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	147	-	-	-	147
1	3	B	M	8/5/2011	590911258275930	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	3	B	M	8/5/2011	590911258275930	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	8/5/2011	590911258275930	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	3	B	M	8/8/2011	590911258275940	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	8/9/2011	590911258275950	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	8/10/2011	590911258275960	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	3	B	M	8/10/2011	590911258275960	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	8/10/2011	590911258275960	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	3	B	M	8/11/2011	590911258275970	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	8/12/2011	590911258275980	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	8/15/2011	590911258275990	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	3	B	M	8/15/2011	590911258275990	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	8/15/2011	590911258275990	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	3	B	M	8/16/2011	590911258276000	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	8/17/2011	590911258276010	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	8/18/2011	590911258276020	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	3	B	M	8/18/2011	590911258276020	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	8/18/2011	590911258276020	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	3	B	M	8/19/2011	590911258276030	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	8/22/2011	590911258276040	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	3	B	M	8/22/2011	590911258276040	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	8/23/2011	590911258276050	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	3	B	M	8/23/2011	590911258276050	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	8/23/2011	590911258276050	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	3	B	M	8/24/2011	590911258276060	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	8/25/2011	590911258276070	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	8/26/2011	590911258276080	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	3	B	M	8/26/2011	590911258276080	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	8/26/2011	590911258276080	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	3	B	M	8/29/2011	590911258276090	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	8/30/2011	590911258276100	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	3	B	M	8/31/2011	590911258276110	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	3	B	M	8/31/2011	590911258276110	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	3	B	M	8/31/2011	590911258276110	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	3	B	M	1/19/2012	590912111217450	77261	395	24	not signed	-	-	-	-	-	-	24	24
1	3	B	M	1/19/2012	590912111217450	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	3	B	M	1/19/2012	590912111217450	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	3	B	M	1/19/2012	590912111217450	77332	200	65	no documentation	-	-	-	-	65	-	-	65
1	3	B	M	1/19/2012	590912111217450	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	1/20/2012	590912111217490	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	1/20/2012	590912111217490	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	1/20/2012	590912111217490	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	1/23/2012	590912111217890	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	1/24/2012	590912111218050	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	1/25/2012	590912111217940	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	1/25/2012	590912111217940	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	1/25/2012	590912111217940	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	1/26/2012	590912111217850	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	1/27/2012	590912111217970	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	1/30/2012	590912111218090	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	1/30/2012	590912111218090	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	1/30/2012	590912111218090	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	2/1/2012	590912111218640	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	2/2/2012	590912111218550	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	2/3/2012	590912111218690	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	2/3/2012	590912111218690	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	2/3/2012	590912111218690	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	2/6/2012	590912111218970	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	2/7/2012	590912111219020	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	3	B	M	2/7/2012	590912111219020	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	2/8/2012	590912111218950	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	2/8/2012	590912111218950	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	2/8/2012	590912111218950	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	2/9/2012	590912111218880	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	2/10/2012	590912111218840	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	2/13/2012	590912111219060	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	2/13/2012	590912111219060	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	2/13/2012	590912111219060	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	2/14/2012	590912111219210	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	2/15/2012	590912111219190	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	2/16/2012	590912111219160	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	2/16/2012	590912111219160	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	2/16/2012	590912111219160	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	5/14/2012	591112167914850	77261	395	60	no documentation	-	-	-	-	60	-	-	60
1	3	B	M	5/14/2012	591112167914850	77261	395	60	no documentation	-	-	-	-	60	-	-	60
1	3	B	M	5/14/2012	591112167914850	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	3	B	M	5/14/2012	591112167914850	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	3	B	M	5/14/2012	591112167914850	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	3	B	M	5/14/2012	591112167914850	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	3	B	M	5/14/2012	591112167914850	77332	200	65	no documentation	-	-	-	-	65	-	-	65
1	3	B	M	5/14/2012	591112167914850	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	5/14/2012	591112167914850	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/14/2012	591112167914850	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/14/2012	591112167914850	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/15/2012	591112167914860	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	5/15/2012	591112167914860	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	5/15/2012	591112167914860	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	5/15/2012	591112167914860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/15/2012	591112167914860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/15/2012	591112167914860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/15/2012	591112167914860	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	5/15/2012	591112167914860	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	5/16/2012	591112167914920	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	5/16/2012	591112167914920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/16/2012	591112167914920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/16/2012	591112167914920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/17/2012	591112167914880	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	5/17/2012	591112167914880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/17/2012	591112167914880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/17/2012	591112167914880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/18/2012	591112167914900	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	5/18/2012	591112167914900	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	5/18/2012	591112167914900	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	5/18/2012	591112167914900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/18/2012	591112167914900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/18/2012	591112167914900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/18/2012	591112167914900	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	5/18/2012	591112167914900	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	5/21/2012	591112167914910	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	5/21/2012	591112167914910	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/21/2012	591112167914910	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/21/2012	591112167914910	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/22/2012	591112167914890	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	5/22/2012	591112167914890	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/22/2012	591112167914890	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/22/2012	591112167914890	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/23/2012	591112167914940	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	5/23/2012	591112167914940	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	5/23/2012	591112167914940	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	5/23/2012	591112167914940	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/23/2012	591112167914940	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/23/2012	591112167914940	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/23/2012	591112167914940	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	5/23/2012	591112167914940	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	5/24/2012	591112167914930	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	5/24/2012	591112167914930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/24/2012	591112167914930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/24/2012	591112167914930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/25/2012	591112167914970	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	5/25/2012	591112167914970	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/25/2012	591112167914970	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/25/2012	591112167914970	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/29/2012	591112167914980	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	5/29/2012	591112167914980	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	5/29/2012	591112167914980	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	5/29/2012	591112167914980	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/29/2012	591112167914980	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/29/2012	591112167914980	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/29/2012	591112167914980	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	5/29/2012	591112167914980	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	5/30/2012	591112167914960	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	5/30/2012	591112167914960	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/30/2012	591112167914960	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/30/2012	591112167914960	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	5/31/2012	591112167914950	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	3	B	M	5/31/2012	591112167914950	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	3	B	M	5/31/2012	591112167914950	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	5/31/2012	591112167914950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/31/2012	591112167914950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	5/31/2012	591112167914950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	6/1/2012	591112167915010	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	6/1/2012	591112167915010	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	6/1/2012	591112167915010	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	6/1/2012	591112167915010	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	6/1/2012	591112167915010	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	6/1/2012	591112167915010	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	6/1/2012	591112167915010	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	6/1/2012	591112167915010	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	6/4/2012	591112167915000	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	6/4/2012	591112167915000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	6/4/2012	591112167915000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	6/4/2012	591112167915000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	6/5/2012	591112167914990	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	6/5/2012	591112167914990	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	6/5/2012	591112167914990	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	6/5/2012	591112167914990	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	6/6/2012	591112167915020	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	6/6/2012	591112167915020	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	6/6/2012	591112167915020	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	6/6/2012	591112167915020	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	6/6/2012	591112167915020	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	6/6/2012	591112167915020	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	6/6/2012	591112167915020	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	6/6/2012	591112167915020	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	6/7/2012	591112167915040	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	6/7/2012	591112167915040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	6/7/2012	591112167915040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	6/7/2012	591112167915040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	6/8/2012	591112167915050	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	6/8/2012	591112167915050	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	6/8/2012	591112167915050	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	6/8/2012	591112167915050	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	6/11/2012	591112167915030	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	6/11/2012	591112167915030	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	6/11/2012	591112167915030	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	6/11/2012	591112167915030	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	6/11/2012	591112167915030	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	6/11/2012	591112167915030	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	6/11/2012	591112167915030	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	6/11/2012	591112167915030	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	8/28/2012	591112276478070	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	3	B	M	8/28/2012	591112276478070	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	3	B	M	8/28/2012	591112276478070	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	3	B	M	8/28/2012	591112276478070	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	3	B	M	8/28/2012	591112276478070	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	3	B	M	8/28/2012	591112276478070	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	3	B	M	8/28/2012	591112276478070	77332	200	65	no documentation	-	-	-	65	-	-	-	65
1	3	B	M	8/28/2012	591112276478070	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	8/28/2012	591112276478070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	8/28/2012	591112276478070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	8/28/2012	591112276478070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	8/29/2012	591112276478090	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	8/29/2012	591112276478090	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	8/29/2012	591112276478090	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	8/29/2012	591112276478090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	8/29/2012	591112276478090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	8/29/2012	591112276478090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	8/29/2012	591112276478090	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	8/29/2012	591112276478090	77427	675	151	no documentation	-	-	-	-	151	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	8/30/2012	591112276478110	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	8/30/2012	591112276478110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	8/30/2012	591112276478110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	8/30/2012	591112276478110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	8/31/2012	591112276478210	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	8/31/2012	591112276478210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	8/31/2012	591112276478210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	8/31/2012	591112276478210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/4/2012	591112276478170	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	9/4/2012	591112276478170	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	9/4/2012	591112276478170	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	9/4/2012	591112276478170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/4/2012	591112276478170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/4/2012	591112276478170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/4/2012	591112276478170	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	9/4/2012	591112276478170	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	9/5/2012	591112276478150	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	9/5/2012	591112276478150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/5/2012	591112276478150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/5/2012	591112276478150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/6/2012	591112276478190	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	9/6/2012	591112276478190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/6/2012	591112276478190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/6/2012	591112276478190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/7/2012	591112276478130	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	9/7/2012	591112276478130	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	9/7/2012	591112276478130	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	9/7/2012	591112276478130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/7/2012	591112276478130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/7/2012	591112276478130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/7/2012	591112276478130	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	9/7/2012	591112276478130	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	9/10/2012	591112276478230	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	9/10/2012	591112276478230	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/10/2012	591112276478230	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/10/2012	591112276478230	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/11/2012	591112276478270	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	9/11/2012	591112276478270	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/11/2012	591112276478270	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/11/2012	591112276478270	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/12/2012	591112276478300	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	9/12/2012	591112276478300	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	9/12/2012	591112276478300	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	9/12/2012	591112276478300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/12/2012	591112276478300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	9/12/2012	591112276478300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/12/2012	591112276478300	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	9/12/2012	591112276478300	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	9/13/2012	591112276478310	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	9/13/2012	591112276478310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/13/2012	591112276478310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/13/2012	591112276478310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/14/2012	591112276478250	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	3	B	M	9/14/2012	591112276478250	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	3	B	M	9/14/2012	591112276478250	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	9/14/2012	591112276478250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/14/2012	591112276478250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/14/2012	591112276478250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/17/2012	591112276478330	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	9/17/2012	591112276478330	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	9/17/2012	591112276478330	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	9/17/2012	591112276478330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/17/2012	591112276478330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/17/2012	591112276478330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/17/2012	591112276478330	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	9/17/2012	591112276478330	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	9/18/2012	591112276478350	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	9/18/2012	591112276478350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/18/2012	591112276478350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/18/2012	591112276478350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	9/19/2012	591112276478470	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	9/19/2012	591112276478470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/19/2012	591112276478470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/19/2012	591112276478470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/20/2012	591112276478370	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	9/20/2012	591112276478370	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	9/20/2012	591112276478370	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	9/20/2012	591112276478370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/20/2012	591112276478370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/20/2012	591112276478370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/20/2012	591112276478370	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	9/20/2012	591112276478370	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	9/21/2012	591112276478390	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	9/21/2012	591112276478390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/21/2012	591112276478390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/21/2012	591112276478390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/24/2012	591112276478490	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	9/24/2012	591112276478490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/24/2012	591112276478490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/24/2012	591112276478490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/25/2012	591112276478450	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	9/25/2012	591112276478450	77336	275	39	no documentation	-	-	-	-	39	-	-	39

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	9/25/2012	591112276478450	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	9/25/2012	591112276478450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/25/2012	591112276478450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/25/2012	591112276478450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	9/25/2012	591112276478450	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	9/25/2012	591112276478450	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	12/11/2012	591813032304300	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	3	B	M	12/11/2012	591813032304300	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	3	B	M	12/11/2012	591813032304300	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	3	B	M	12/11/2012	591813032304300	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	3	B	M	12/11/2012	591813032304300	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	3	B	M	12/11/2012	591813032304300	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	3	B	M	12/11/2012	591813032304300	77332	200	65	no documentation	-	-	-	65	-	-	-	65
1	3	B	M	12/11/2012	591813032304300	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	12/11/2012	591813032304300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/11/2012	591813032304300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/12/2012	591813032304290	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	12/12/2012	591813032304290	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	12/12/2012	591813032304290	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	12/12/2012	591813032304290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	12/12/2012	591813032304290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	12/12/2012	591813032304290	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	12/12/2012	591813032304290	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	12/13/2012	591813032304260	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	12/13/2012	591813032304260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	12/13/2012	591813032304260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	12/14/2012	591813032304400	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	12/14/2012	591813032304400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/14/2012	591813032304400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/17/2012	591813032304330	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	12/17/2012	591813032304330	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	3	B	M	12/17/2012	591813032304330	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	12/17/2012	591813032304330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	12/17/2012	591813032304330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	12/17/2012	591813032304330	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	12/17/2012	591813032304330	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	3	B	M	12/18/2012	591813032304370	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	12/18/2012	591813032304370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/18/2012	591813032304370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/19/2012	591813032304420	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	3	B	M	12/19/2012	591813032304420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	12/19/2012	591813032304420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	12/20/2012	591813032304460	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	12/20/2012	591813032304460	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	12/20/2012	591813032304460	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	12/20/2012	591813032304460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/20/2012	591813032304460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/20/2012	591813032304460	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	12/20/2012	591813032304460	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	12/21/2012	591813032304440	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	12/21/2012	591813032304440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	12/21/2012	591813032304440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	3	B	M	12/22/2012	591813032304520	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	12/22/2012	591813032304520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/22/2012	591813032304520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/26/2012	591813032304480	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	12/26/2012	591813032304480	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	12/26/2012	591813032304480	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	12/26/2012	591813032304480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/26/2012	591813032304480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/26/2012	591813032304480	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	12/26/2012	591813032304480	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	12/27/2012	591813032304540	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	12/27/2012	591813032304540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/27/2012	591813032304540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/28/2012	591813032304500	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	3	B	M	12/28/2012	591813032304500	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	3	B	M	12/28/2012	591813032304500	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	12/28/2012	591813032304500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/28/2012	591813032304500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/31/2012	591813032304570	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	12/31/2012	591813032304570	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	3	B	M	12/31/2012	591813032304570	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	3	B	M	12/31/2012	591813032304570	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/31/2012	591813032304570	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	3	B	M	12/31/2012	591813032304570	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	12/31/2012	591813032304570	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	3	B	M	1/2/2013	591813032304580	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	3	B	M	1/2/2013	591813032304580	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	3	B	M	1/2/2013	591813032304580	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	3	B	M	1/3/2013	591813032304560	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	3	B	M	1/3/2013	591813032304560	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	3	B	M	1/3/2013	591813032304560	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	3	B	M	1/4/2013	591813032304610	77336	275	37	no documentation	-	-	-	37	-	-	-	37
1	3	B	M	1/4/2013	591813032304610	77336	275	37	no documentation	-	-	-	37	-	-	-	37
1	3	B	M	1/4/2013	591813032304610	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	3	B	M	1/4/2013	591813032304610	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	3	B	M	1/4/2013	591813032304610	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	3	B	M	1/4/2013	591813032304610	77427	675	152	no documentation	-	-	-	152	-	-	-	152
1	3	B	M	1/4/2013	591813032304610	77427	675	152	no documentation	-	-	-	152	-	-	-	152
1	3	B	M	1/7/2013	591813032304620	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	3	B	M	1/7/2013	591813032304620	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	3	B	M	1/7/2013	591813032304620	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	3	B	M	1/8/2013	591813032304600	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	3	B	M	1/8/2013	591813032304600	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	3	B	M	1/8/2013	591813032304600	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	3	B	M	1/9/2013	591813032304630	77336	275	37	no documentation	-	-	-	37	-	-	-	37
1	3	B	M	1/9/2013	591813032304630	77336	275	37	no documentation	-	-	-	37	-	-	-	37

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	1/9/2013	591813032304630	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	3	B	M	1/9/2013	591813032304630	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	3	B	M	1/9/2013	591813032304630	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	3	B	M	1/9/2013	591813032304630	77427	675	152	no documentation	-	-	-	152	-	-	-	152
1	3	B	M	1/9/2013	591813032304630	77427	675	152	no documentation	-	-	-	152	-	-	-	152
1	3	B	M	3/27/2013	591113126579840	77261	395	58	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	58	-	-	-	58
1	3	B	M	3/27/2013	591113126579840	77261	395	58	only one per course	-	-	-	58	-	-	-	58
1	3	B	M	3/27/2013	591113126579840	77280	375	145	canned documentation	-	-	-	145	-	-	-	145
1	3	B	M	3/27/2013	591113126579840	77280	375	145	canned documentation	-	-	-	145	-	-	-	145
1	3	B	M	3/27/2013	591113126579840	77300	575	53	DOS listed as 10/2/12, same as other charts cloned document	-	-	-	53	-	-	-	53
1	3	B	M	3/27/2013	591113126579840	77300	575	53	DOS listed as 10/2/12, same as other charts cloned document	-	-	-	53	-	-	-	53
1	3	B	M	3/27/2013	591113126579840	77334	380	120	documentation not supportive and canned	-	-	-	120	-	-	-	120
1	3	B	M	3/27/2013	591113126579840	77402	550	248	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	248	-	-	-	248
1	3	B	M	3/27/2013	591113126579840	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	3	B	M	3/27/2013	591113126579840	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	3	B	M	3/27/2013	591113126579840	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	3	B	M	3/28/2013	591113162244910	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	35	35
1	3	B	M	3/28/2013	591113126579920	77402	550	248	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	213	-	213
1	3	B	M	3/28/2013	591113126579920	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
1	3	B	M	3/28/2013	591113126579920	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
1	3	B	M	3/28/2013	591113126579920	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
1	3	B	M	3/28/2013	591113162244910	77427	675	144	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	144	144
1	3	B	M	3/29/2013	591113126579950	77402	550	248	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	248	-	-	-	248
1	3	B	M	3/29/2013	591113126579950	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	3	B	M	3/29/2013	591113126579950	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	3	B	M	3/29/2013	591113126579950	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	3	B	M	4/1/2013	591113126580010	77402	550	243	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	243	-	-	-	243
1	3	B	M	4/1/2013	591113126580010	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	243	-	-	-	243
1	3	B	M	4/1/2013	591113126580010	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	243	-	-	-	243
1	3	B	M	4/1/2013	591113126580010	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	243	-	-	-	243
1	3	B	M	4/2/2013	591113162245020	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	35	-	-	-	35
1	3	B	M	4/2/2013	591113126580050	77402	550	243	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	243	-	-	-	243
1	3	B	M	4/2/2013	591113126580050	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	243	-	-	-	243
1	3	B	M	4/2/2013	591113126580050	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	243	-	-	-	243
1	3	B	M	4/2/2013	591113126580050	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	243	-	-	-	243
1	3	B	M	4/2/2013	591113162245020	77427	675	142	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	142	-	-	-	142
1	3	B	M	4/3/2013	591113126580070	77402	550	243	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	208	-	208
1	3	B	M	4/3/2013	591113126580070	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	243	243
1	3	B	M	4/3/2013	591113126580070	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	243	243
1	3	B	M	4/3/2013	591113126580070	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	243	243
1	3	B	M	4/4/2013	591113126579970	77402	550	243	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	243	-	-	-	243
1	3	B	M	4/4/2013	591113126579970	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	243	-	-	-	243

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	4/4/2013	591113126579970	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	243	-	-	-	243
1	3	B	M	4/4/2013	591113126579970	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	243	-	-	-	243
1	3	B	M	4/5/2013	591113162245080	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	35	35
1	3	B	M	4/5/2013	591113126580040	77402	550	243	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	208	-	208
1	3	B	M	4/5/2013	591113126580040	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	243	243
1	3	B	M	4/5/2013	591113126580040	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	243	243
1	3	B	M	4/5/2013	591113126580040	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	243	243
1	3	B	M	4/5/2013	591113162245080	77427	675	142	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	142	142
1	3	B	M	4/8/2013	591013318829270	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	3	B	M	4/9/2013	591013318829250	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	3	B	M	4/10/2013	590113301017190	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	35	35
1	3	B	M	4/10/2013	591013318829150	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	3	B	M	4/10/2013	590113301017190	77427	675	142	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	142	142
1	3	B	M	4/11/2013	591013318829190	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	3	B	M	4/12/2013	591113137035990	77300	575	52	DOS listed as 10/2/12, same as other charts cloned document	-	-	-	52	-	-	-	52
1	3	B	M	4/12/2013	591113137035990	77300	575	52	DOS listed as 10/2/12, same as other charts cloned document	-	-	-	52	-	-	-	52
1	3	B	M	4/12/2013	591013318829230	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	3	B	M	4/15/2013	591013205573290	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	35	35
1	3	B	M	4/15/2013	591013318829350	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	3	B	M	4/15/2013	591013205573290	77427	675	142	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	142	142
1	3	B	M	4/16/2013	591013318829290	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	3	B	M	4/17/2013	591013318829310	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	3	B	M	4/18/2013	591013205573340	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	35	-	-	-	35
1	3	B	M	4/18/2013	591013318829330	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	3	B	M	4/18/2013	591013205573340	77427	675	142	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	142	-	-	-	142
1	3	B	M	4/19/2013	591013318829430	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	3	B	M	4/22/2013	591013318829390	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	3	B	M	4/23/2013	591013205573400	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	35	-	-	-	35
1	3	B	M	4/23/2013	591013318829410	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	3	B	M	4/23/2013	591013205573400	77427	675	142	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	142	-	-	-	142
1	3	B	M	9/11/2013	591113309383690	77261	395	57	only one per course	-	-	-	-	-	-	57	57
1	3	B	M	9/11/2013	591113309383690	77261	395	57	only one per course	-	-	-	-	-	-	57	57
1	3	B	M	9/11/2013	591113309383690	77280	375	142	canned documentation	-	-	-	-	-	-	142	142
1	3	B	M	9/11/2013	591113309383690	77280	375	142	canned documentation	-	-	-	-	-	-	142	142
1	3	B	M	9/11/2013	591113309383690	77300	575	52	not signed	-	-	-	-	-	-	52	52
1	3	B	M	9/11/2013	591113309383690	77300	575	52	not signed	-	-	-	-	-	-	52	52
1	3	B	M	9/11/2013	591113309383690	77332	200	63	documentation not supportive and canned	-	-	-	-	-	-	63	63
1	3	B	M	9/11/2013	591013318831100	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	3	B	M	9/12/2013	591113309383650	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	35	35
1	3	B	M	9/12/2013	591013318831060	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	9/12/2013	591113309383650	77427	675	142	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	142	142
1	3	B	M	9/13/2013	591013318831080	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	9/16/2013	591013318831140	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	9/17/2013	591113309383710	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	35	-	-	-	35
1	3	B	M	9/17/2013	591013318831160	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	9/17/2013	591113309383710	77427	675	142	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	142	-	-	-	142
1	3	B	M	9/18/2013	591013318831220	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	9/19/2013	591013318831200	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	9/20/2013	591113309383830	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	35	-	-	-	35
1	3	B	M	9/20/2013	591013318831180	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	9/20/2013	591113309383830	77427	675	142	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	142	-	-	-	142
1	3	B	M	9/23/2013	591013318831240	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	9/24/2013	591013318831310	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	9/25/2013	591113309383770	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	35	-	-	-	35
1	3	B	M	9/25/2013	591013318831280	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	9/25/2013	591113309383770	77427	675	142	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	142	-	-	-	142
1	3	B	M	9/26/2013	591013318831290	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	9/27/2013	591113309383850	77300	575	52	not signed	-	-	-	52	-	-	-	52
1	3	B	M	9/27/2013	591113309383850	77300	575	52	not signed	-	-	-	52	-	-	-	52
1	3	B	M	9/27/2013	591013318831260	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	9/30/2013	591113309383950	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	35	35
1	3	B	M	9/30/2013	591013318831320	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	3	B	M	9/30/2013	591113309383950	77427	675	142	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	142	142
1	3	B	M	10/1/2013	591013318831360	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	3	B	M	10/2/2013	591013318831380	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	10/3/2013	591113309383890	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	35	-	-	-	35
1	3	B	M	10/3/2013	591013318831400	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	10/3/2013	591113309383890	77427	675	142	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	142	-	-	-	142
1	3	B	M	10/4/2013	591013318831340	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	3	B	M	10/7/2013	591013318831420	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	3	B	M	10/8/2013	591113309383990	77336	275	35	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	35	35
1	3	B	M	10/8/2013	591013318738290	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	3	B	M	10/8/2013	591113309383990	77427	675	142	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	142	142
1	3	B	M	12/2/2013	591014017909470	77261	395	57	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	57	57	-	-	-	-	-
1	3	B	M	12/2/2013	591014017909470	77280	375	142	no documentation	-	-	-	-	142	-	-	142
1	3	B	M	12/2/2013	591014017909470	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	3	B	M	12/2/2013	591014017909470	77332	200	63	no documentation	-	-	-	-	63	-	-	63
1	3	B	M	12/3/2013	591014017909500	77336	275	35	documentation does not support, signature does not align with comments	-	-	-	35	-	-	-	35
1	3	B	M	12/3/2013	591014017909500	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	142	-	-	-	142

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	12/4/2013	591114231066160	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	3	B	M	12/5/2013	591114231066120	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	3	B	M	12/6/2013	591014017909480	77336	275	35	documentation does not support, signature does not align with comments	-	-	-	35	-	-	-	35
1	3	B	M	12/6/2013	591014017909480	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	142	-	-	-	142
1	3	B	M	12/9/2013	591114231066180	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	3	B	M	12/10/2013	591114231066200	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	3	B	M	12/11/2013	591014017909530	77336	275	35	documentation does not support, signature does not align with comments	-	-	-	-	-	-	35	35
1	3	B	M	12/11/2013	591014017909530	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	-	-	-	142	142
1	3	B	M	12/12/2013	591114231066280	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	3	B	M	12/13/2013	591114231066240	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	3	B	M	12/16/2013	591014017909570	77336	275	35	documentation does not support, signature does not align with comments	-	-	-	35	-	-	-	35
1	3	B	M	12/16/2013	591114231066300	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	3	B	M	12/16/2013	591014017909570	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	142	-	-	-	142
1	3	B	M	12/17/2013	591114231066340	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	3	B	M	12/18/2013	591014017909580	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	3	B	M	12/18/2013	591114231066320	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	3	B	M	12/19/2013	591014017909600	77336	275	35	documentation does not support, signature does not align with comments	-	-	-	-	-	-	35	35
1	3	B	M	12/19/2013	591114231066380	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	3	B	M	12/19/2013	591014017909600	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	-	-	-	142	142
1	3	B	M	12/20/2013	591114231066360	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	33	33
1	3	B	M	12/23/2013	591114231066400	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	3	B	M	12/24/2013	591014017909620	77336	275	35	documentation does not support, signature does not align with comments	-	-	-	35	-	-	-	35
1	3	B	M	12/24/2013	591114122084290	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	243	-	-	-	243
1	3	B	M	12/24/2013	591014017909620	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	142	-	-	-	142
1	3	B	M	12/26/2013	591114231066420	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	3	B	M	12/27/2013	591114231066480	77401	450	33	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	33	-	-	-	33
1	3	B	M	12/30/2013	591014017909660	77336	275	35	documentation does not support, signature does not align with comments	-	-	-	35	-	-	-	35
1	3	B	M	12/30/2013	591014017909660	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	142	-	-	-	142
1	3	B	M	3/17/2014	590914113898020	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	3	B	M	3/17/2014	590914113898020	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	3	B	M	3/17/2014	590914113898020	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	3	B	M	3/17/2014	590914113898020	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	3	B	M	3/17/2014	590914113898020	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	3	B	M	3/17/2014	590914113898020	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	3	B	M	3/17/2014	590914113898020	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
1	3	B	M	3/18/2014	590914113897960	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	3/18/2014	590914113897960	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	3	B	M	3/21/2014	590914113898060	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	3/21/2014	590914113898060	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	3	B	M	3/26/2014	590914113898080	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	3/26/2014	590914113898080	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	3	B	M	3/31/2014	590914113898310	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	3/31/2014	590914113898310	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	3	B	M	4/2/2014	590914113898230	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	3	B	M	4/2/2014	590914113898230	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	3	B	M	4/3/2014	590914113898250	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	4/3/2014	590914113898250	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	3	B	M	4/8/2014	590914113898490	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	4/8/2014	590914113898490	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/8/2014	590914113898490	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/8/2014	590914113898490	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/8/2014	590914113898490	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/8/2014	590914113898490	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	4/10/2014	590914113898370	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/10/2014	590914113898370	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/10/2014	590914113898370	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/10/2014	590914113898370	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/11/2014	590914113898440	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	4/11/2014	590914113898440	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/11/2014	590914113898440	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/11/2014	590914113898440	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/11/2014	590914113898440	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/11/2014	590914113898440	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	3	B	M	4/28/2014	591114149197690	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	3	B	M	4/28/2014	591114149197690	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	3	B	M	4/28/2014	591114149197690	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	3	B	M	4/28/2014	591114149197690	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	3	B	M	4/28/2014	591114149197690	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	3	B	M	4/28/2014	591114149197690	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	3	B	M	4/28/2014	591114149197690	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
1	3	B	M	4/28/2014	591114149197690	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/28/2014	591114149197690	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/28/2014	591114149197690	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/28/2014	591114149197690	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/29/2014	591114149197740	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	4/29/2014	591114149197740	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/29/2014	591114149197740	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/29/2014	591114149197740	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/29/2014	591114149197740	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/29/2014	591114149197740	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	3	B	M	4/30/2014	591114149197720	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/30/2014	591114149197720	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/30/2014	591114149197720	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	4/30/2014	591114149197720	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/1/2014	591114149197870	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/1/2014	591114149197870	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/1/2014	591114149197870	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/1/2014	591114149197870	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/2/2014	591114149197930	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	5/2/2014	591114149197930	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/2/2014	591114149197930	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/2/2014	591114149197930	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/2/2014	591114149197930	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/2/2014	591114149197930	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	3	B	M	5/5/2014	591114149197990	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/5/2014	591114149197990	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/5/2014	591114149197990	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/5/2014	591114149197990	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/6/2014	591114149198010	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/6/2014	591114149198010	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/6/2014	591114149198010	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/6/2014	591114149198010	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/7/2014	591114149198050	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	5/7/2014	591114149198050	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/7/2014	591114149198050	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/7/2014	591114149198050	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/7/2014	591114149198050	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/7/2014	591114149198050	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	3	B	M	5/8/2014	591114149198080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/8/2014	591114149198080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/8/2014	591114149198080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/8/2014	591114149198080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/9/2014	591114149198110	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/9/2014	591114149198110	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/9/2014	591114149198110	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/9/2014	591114149198110	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/12/2014	591114149198070	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	5/12/2014	591114149198070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/12/2014	591114149198070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/12/2014	591114149198070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/12/2014	591114149198070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/12/2014	591114149198070	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	3	B	M	5/13/2014	591114149198130	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/13/2014	591114149198130	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/13/2014	591114149198130	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/13/2014	591114149198130	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/14/2014	591114149198150	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	3	B	M	5/14/2014	591114149198150	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	3	B	M	5/14/2014	591114149198150	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/14/2014	591114149198150	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/14/2014	591114149198150	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/14/2014	591114149198150	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/15/2014	591114149198170	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.3**

Summary of Reviewed Sampled Claims [1]

Patient B. M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	3	B	M	5/15/2014	591114149198170	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/15/2014	591114149198170	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/15/2014	591114149198170	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/15/2014	591114149198170	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/15/2014	591114149198170	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	3	B	M	5/16/2014	591114149198180	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/16/2014	591114149198180	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/16/2014	591114149198180	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/16/2014	591114149198180	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/19/2014	591114149198210	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/19/2014	591114149198210	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/19/2014	591114149198210	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/19/2014	591114149198210	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/20/2014	591114149198220	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	5/20/2014	591114149198220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/20/2014	591114149198220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/20/2014	591114149198220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/20/2014	591114149198220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/20/2014	591114149198220	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	3	B	M	5/21/2014	591114149198240	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/21/2014	591114149198240	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/21/2014	591114149198240	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/21/2014	591114149198240	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/22/2014	591114149198230	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/22/2014	591114149198230	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/22/2014	591114149198230	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/22/2014	591114149198230	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/23/2014	591114149198270	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	3	B	M	5/23/2014	591114149198270	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/23/2014	591114149198270	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/23/2014	591114149198270	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/23/2014	591114149198270	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	3	B	M	5/23/2014	591114149198270	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
							$ 429,020	$ 167,342		$ 27,181	$ 57	$ 27,237	$ 77,367	$ 9,172	$ 20,771	$ 29,996	$ 137,307

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	1/29/2009	590909362367150	77261	$ 395	$ 60	no documentation	$ -	$ -	$ -	$ 60	$ -	$ -	$ -	$ 60
1	4	B	E	1/29/2009	590909362367210	77261	395	60	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	60	-	-	-	60
1	4	B	E	1/29/2009	590909362367150	77280	375	158	cloned documentation	-	-	-	158	-	-	-	158
1	4	B	E	1/29/2009	590909362367210	77280	375	158	cloned documentation	-	-	-	158	-	-	-	158
1	4	B	E	1/29/2009	590909362367150	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	1/29/2009	590909362367210	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	1/29/2009	590909362367150	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	1/29/2009	590909362367210	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	1/30/2009	590909362367150	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	1/30/2009	590909362367210	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	1/30/2009	590909362367150	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	1/30/2009	590909362367210	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/2/2009	590909362367150	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	2/2/2009	590909362367210	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	-	30	30
1	4	B	E	2/2/2009	590909362367150	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/2/2009	590909362367210	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/2/2009	590909362367150	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	2/2/2009	590909362367210	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	2/3/2009	590909362367160	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	2/3/2009	590909362367220	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	2/3/2009	590909362367160	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/3/2009	590909362367220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/4/2009	590909362367160	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	2/4/2009	590909362367220	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	-	30	30
1	4	B	E	2/4/2009	590909362367160	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/4/2009	590909362367220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/4/2009	590909362367160	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	2/4/2009	590909362367220	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	2/6/2009	590909362367160	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	2/6/2009	590909362367220	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	2/6/2009	590909362367160	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/6/2009	590909362367220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/9/2009	590909362367160	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	2/9/2009	590909362367220	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	-	30	30
1	4	B	E	2/9/2009	590909362367160	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/9/2009	590909362367220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/10/2009	590909362367170	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	2/10/2009	590909362367230	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	2/10/2009	590909362367170	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/10/2009	590909362367230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/10/2009	590909362367170	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	2/10/2009	590909362367230	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	2/11/2009	590909362367170	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	2/11/2009	590909362367230	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	-	30	30
1	4	B	E	2/11/2009	590909362367170	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/11/2009	590909362367230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/13/2009	590909362367170	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	2/13/2009	590909362367230	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	2/13/2009	590909362367170	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/13/2009	590909362367230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/13/2009	590909362367170	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	2/13/2009	590909362367230	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	2/17/2009	590909362367170	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	2/17/2009	590909362367230	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	-	30	30
1	4	B	E	2/17/2009	590909362367170	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/17/2009	590909362367230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/18/2009	590909362367180	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	2/18/2009	590909362367240	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	-	30	30
1	4	B	E	2/18/2009	590909362367180	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/18/2009	590909362367240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/20/2009	590909362367180	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	2/20/2009	590909362367240	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	2/20/2009	590909362367180	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/20/2009	590909362367240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/20/2009	590909362367180	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	2/20/2009	590909362367240	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	2/23/2009	590909362367180	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	2/23/2009	590909362367240	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	-	30	30
1	4	B	E	2/23/2009	590909362367180	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/23/2009	590909362367240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/24/2009	590909362367190	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	2/24/2009	590909362367250	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	2/24/2009	590909362367190	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/24/2009	590909362367250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/24/2009	590909362367190	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	2/24/2009	590909362367250	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	2/25/2009	590909362367190	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	2/25/2009	590909362367250	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	-	30	30
1	4	B	E	2/25/2009	590909362367190	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/25/2009	590909362367250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	2/27/2009	590909362367190	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	2/27/2009	590909362367250	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	2/27/2009	590909362367190	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	2/27/2009	590909362367250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	3/2/2009	590909362367190	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	3/2/2009	590909362367250	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	-	30	30
1	4	B	E	3/2/2009	590909362367190	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	3/2/2009	590909362367250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	3/2/2009	590909362367190	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	3/2/2009	590909362367250	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	3/3/2009	590909362367200	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	3/3/2009	590909362367260	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	3/3/2009	590909362367200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	3/3/2009	590909362367260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	3/4/2009	590909362367200	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	3/4/2009	590909362367260	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	-	30	30
1	4	B	E	3/4/2009	590909362367200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	3/4/2009	590909362367260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	3/4/2009	590909362367200	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	3/4/2009	590909362367260	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	9/14/2009	590910224449890	77261	395	60	DOS listed as 11/4/09	-	-	-	-	-	-	60	60
1	4	B	E	9/14/2009	590910224449950	77261	395	60	DOS listed as 11/4/09	-	-	-	-	-	-	60	60
1	4	B	E	9/14/2009	590910251506790	77261	395	60	DOS listed as 11/4/09	-	-	-	-	-	-	60	60
1	4	B	E	9/14/2009	590910224449890	77280	375	158	cloned documentation	-	-	-	-	-	-	158	158
1	4	B	E	9/14/2009	590910224449950	77280	375	158	cloned documentation	-	-	-	-	-	-	158	158
1	4	B	E	9/14/2009	590910251506790	77280	375	158	cloned documentation	-	-	-	-	-	-	158	158
1	4	B	E	9/14/2009	590910251506790	77300	550	61	signature requirements not met	-	61	61	-	-	-	-	-
1	4	B	E	9/14/2009	590910251506790	77332	200	67	documentation not supportive and canned	-	-	-	-	-	-	67	67
1	4	B	E	9/14/2009	590910224449890	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	9/14/2009	590910224449890	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/14/2009	590910224449950	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/14/2009	590910224449950	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/14/2009	590910251506790	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/14/2009	590910251506790	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/15/2009	590910224449890	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	9/15/2009	590910224449890	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/15/2009	590910224449950	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/15/2009	590910224449950	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/16/2009	590910251506790	77336	275	57	documentation does not support	-	-	-	-	-	-	57	57
1	4	B	E	9/16/2009	590910224449890	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	9/16/2009	590910224449890	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/16/2009	590910224449950	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/16/2009	590910224449950	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/16/2009	590910251506790	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/16/2009	590910251506790	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	9/16/2009	590910224449890	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	9/16/2009	590910224449950	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	9/16/2009	590910251506790	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	9/18/2009	590910224449900	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	9/18/2009	590910224449900	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/18/2009	590910224449960	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/18/2009	590910224449960	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/21/2009	590910224449900	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	9/21/2009	590910224449900	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/21/2009	590910224449960	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/21/2009	590910224449960	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/21/2009	590910224449900	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	9/21/2009	590910224449960	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	9/22/2009	590910224449900	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	9/22/2009	590910224449900	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/22/2009	590910224449960	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/22/2009	590910224449960	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/23/2009	590910224449900	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	9/23/2009	590910224449900	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/23/2009	590910224449960	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/23/2009	590910224449960	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/24/2009	590910224449910	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	9/24/2009	590910224449910	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/24/2009	590910224449970	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/24/2009	590910224449970	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/24/2009	590910224449910	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	9/24/2009	590910224449970	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	9/25/2009	590910224449910	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	9/25/2009	590910224449910	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/25/2009	590910224449970	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/25/2009	590910224449970	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/27/2009	590910224449910	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
1	4	B	E	9/27/2009	590910224449910	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/27/2009	590910224449970	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/27/2009	590910224449970	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	4	B	E	9/27/2009	590910224449910	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	9/27/2009	590910224449970	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	157	157
1	4	B	E	9/28/2009	590910224449910	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	9/28/2009	590910224449910	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/28/2009	590910224449970	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	9/28/2009	590910224449970	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/29/2009	590910224449920	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	9/29/2009	590910224449920	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/29/2009	590910224449980	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/29/2009	590910224449980	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/30/2009	590910224449920	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	9/30/2009	590910224449920	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/30/2009	590910224449980	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/30/2009	590910224449980	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	9/30/2009	590910224449920	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	9/30/2009	590910224449980	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	10/1/2009	590910224449920	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	10/1/2009	590910224449920	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/1/2009	590910224449980	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/1/2009	590910224449980	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/2/2009	590910224449930	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	10/2/2009	590910224449930	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/2/2009	590910224449990	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/2/2009	590910224449990	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/2/2009	590910224449930	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	10/2/2009	590910224449990	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	10/5/2009	590910224449930	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	10/5/2009	590910224449930	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/5/2009	590910224449990	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/5/2009	590910224449990	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/6/2009	590910224449930	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	10/6/2009	590910224449930	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/6/2009	590910224449990	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/6/2009	590910224449990	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/7/2009	590910224449930	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	10/7/2009	590910224449930	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/7/2009	590910224449990	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/7/2009	590910224449990	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/7/2009	590910224449930	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	10/7/2009	590910224449990	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	10/8/2009	590910224449940	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	10/8/2009	590910224449940	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/8/2009	590910224450000	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/8/2009	590910224450000	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/9/2009	590910224450060	77336	275	57	documentation does not support	-	-	-	57	-	-	-	57

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	10/9/2009	590910224449940	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
1	4	B	E	10/9/2009	590910224449940	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/9/2009	590910224450000	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/9/2009	590910224450000	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	4	B	E	10/9/2009	590910224449940	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	10/9/2009	590910224450000	77427	675	157	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	157	-	-	-	157
1	4	B	E	1/3/2011	591011039061270	77261	395	62	no signature	-	-	-	62	-	-	-	62
1	4	B	E	1/3/2011	591011039061270	77261	395	62	no signature, only one per course	-	-	-	62	-	-	-	62
1	4	B	E	1/3/2011	591011039061270	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	4	B	E	1/3/2011	591011039061270	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	4	B	E	1/3/2011	591011039061270	77300	550	59	no documentation	-	-	-	59	-	-	-	59
1	4	B	E	1/3/2011	591011039061270	77300	550	59	no documentation	-	-	-	59	-	-	-	59
1	4	B	E	1/3/2011	591011039061270	77332	200	66	no documentation	-	-	-	66	-	-	-	66
1	4	B	E	1/3/2011	591011039061270	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	1/3/2011	591011039061270	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	1/4/2011	591011039061280	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	1/4/2011	591011039061280	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	1/4/2011	591011039061280	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	1/4/2011	591011039061280	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	1/4/2011	591011039061280	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	1/4/2011	591011039061280	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	1/5/2011	591011039061290	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	1/5/2011	591011039061290	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	1/6/2011	591011039061300	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	1/6/2011	591011039061300	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	1/7/2011	591011039061310	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	4	B	E	1/7/2011	591011039061310	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	4	B	E	1/7/2011	591011039061310	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	4	B	E	1/7/2011	591011039061310	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	4	B	E	1/7/2011	591011039061310	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	4	B	E	1/7/2011	591011039061310	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	4	B	E	1/10/2011	591011039061320	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	4	B	E	1/10/2011	591011039061320	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	4	B	E	1/11/2011	591011039061330	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	1/11/2011	591011039061330	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	1/13/2011	591011039061340	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	1/13/2011	591011039061340	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	1/13/2011	591011039061340	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	1/13/2011	591011039061340	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	1/13/2011	591011039061340	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	1/13/2011	591011039061340	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	1/14/2011	591011039061350	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	1/14/2011	591011039061350	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	1/17/2011	591011039061360	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	4	B	E	1/17/2011	591011039061360	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	4	B	E	1/18/2011	591011039061370	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	1/18/2011	591011039061370	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	1/18/2011	591011039061370	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	1/18/2011	591011039061370	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	1/18/2011	591011039061370	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	1/18/2011	591011039061370	77427	675	154	no documentation	-	-	-	154	-	-	-	154

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	1/20/2011	591011039061380	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	1/20/2011	591011039061380	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	1/24/2011	591011039061390	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	4	B	E	1/24/2011	591011039061390	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	4	B	E	1/24/2011	591011039061390	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	4	B	E	1/25/2011	591011039061400	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	1/25/2011	591011039061400	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	1/25/2011	591011039061400	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	1/25/2011	591011039061400	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	1/25/2011	591011039061400	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	1/25/2011	591011039061400	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	1/27/2011	591011039061410	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	1/27/2011	591011039061410	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	1/28/2011	591011039061420	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	1/28/2011	591011039061420	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	1/31/2011	591011039061430	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	4	B	E	1/31/2011	591011039061430	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	4	B	E	1/31/2011	591011039061430	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	4	B	E	1/31/2011	591011039061430	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	4	B	E	1/31/2011	591011039061430	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	4	B	E	2/1/2011	591011039061440	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	2/1/2011	591011039061440	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	2/3/2011	591011039061450	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	4	B	E	2/3/2011	591011039061450	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	4	B	E	2/7/2011	591011039061460	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	4	B	E	2/7/2011	591011039061460	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	4	B	E	2/7/2011	591011039061460	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	4	B	E	2/7/2011	591011039061460	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	4	B	E	2/7/2011	591011039061460	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	4	B	E	2/7/2011	591011039061460	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	4	B	E	4/18/2011	590911140569310	77261	395	62	no signature	-	-	-	-	-	-	62	62
1	4	B	E	4/18/2011	590911140569310	77261	395	62	no signature, only one per course	-	-	-	-	-	-	62	62
1	4	B	E	4/18/2011	590911140569310	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	4	B	E	4/18/2011	590911140569310	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	4	B	E	4/18/2011	590911140569310	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	4	B	E	4/18/2011	590911140569310	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	4	B	E	4/18/2011	590911140569310	77332	200	66	no documentation	-	-	-	-	66	-	-	66
1	4	B	E	4/18/2011	590911140569310	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	4/18/2011	590911140569310	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	4/19/2011	590911140569320	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	4/19/2011	590911140569320	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	4/19/2011	590911140569320	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	4/19/2011	590911140569320	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	4/19/2011	590911140569320	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	4/19/2011	590911140569320	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	4/20/2011	590911140569330	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	4/20/2011	590911140569330	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	4/21/2011	590911140569340	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	4/21/2011	590911140569340	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	4/22/2011	590911140569350	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	4/22/2011	590911140569350	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	4/22/2011	590911140569350	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	4/22/2011	590911140569350	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	4/22/2011	590911140569350	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	4/22/2011	590911140569350	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	4/25/2011	590911140569360	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	4/25/2011	590911140569360	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	4/26/2011	590911140569370	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	4/26/2011	590911140569370	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	4/27/2011	590911140569380	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	4/27/2011	590911140569380	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	4/27/2011	590911140569380	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	4/27/2011	590911140569380	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	4/27/2011	590911140569380	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	4/27/2011	590911140569380	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	4/28/2011	590911140569390	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	4/28/2011	590911140569390	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	4/29/2011	590911140569400	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	4/29/2011	590911140569400	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	5/2/2011	590911140569410	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	4	B	E	5/2/2011	590911140569410	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	4	B	E	5/2/2011	590911140569410	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	5/2/2011	590911140569410	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	5/2/2011	590911140569410	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	4	B	E	5/2/2011	590911140569410	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	4	B	E	5/3/2011	590911140569420	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	5/3/2011	590911140569420	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	5/4/2011	590911140569430	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	4	B	E	5/4/2011	590911140569430	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	4	B	E	5/4/2011	590911140569430	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	5/4/2011	590911140569430	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	5/9/2011	590911140569440	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	4	B	E	5/9/2011	590911140569440	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	5/9/2011	590911140569440	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	5/9/2011	590911140569440	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	4	B	E	5/11/2011	590911140569450	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	5/11/2011	590911140569450	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	5/12/2011	590911140569460	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	5/12/2011	590911140569460	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	5/13/2011	590911140569470	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	5/13/2011	590911140569470	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	5/13/2011	590911140569470	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	5/13/2011	590911140569470	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	5/13/2011	590911140569470	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	5/13/2011	590911140569470	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	5/16/2011	590911140569480	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	5/16/2011	590911140569480	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	5/17/2011	590911140569490	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	5/17/2011	590911140569490	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	5/18/2011	590911140569500	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	4	B	E	5/18/2011	590911140569500	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	4	B	E	5/18/2011	590911140569500	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	5/18/2011	590911140569500	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	5/18/2011	590911140569500	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	4	B	E	5/18/2011	590911140569500	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	4	B	E	8/2/2011	590911258276770	77261	395	62	no signature	-	-	-	62	-	-	-	62
1	4	B	E	8/2/2011	590911258276770	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	4	B	E	8/2/2011	590911258276770	77300	550	59	no documentation	-	-	-	59	-	-	-	59
1	4	B	E	8/2/2011	590911258276770	77332	200	66	no documentation	-	-	-	66	-	-	-	66
1	4	B	E	8/2/2011	590911258276770	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	8/3/2011	590911258276780	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	4	B	E	8/3/2011	590911258276780	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	8/3/2011	590911258276780	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	4	B	E	8/4/2011	590911258276790	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	8/5/2011	590911258276800	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	8/6/2011	590911258276810	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	8/6/2011	590911258276810	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	8/6/2011	590911258276810	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	8/9/2011	590911258276820	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	8/10/2011	590911258276830	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	8/11/2011	590911258276840	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	8/11/2011	590911258276840	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	8/11/2011	590911258276840	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	8/12/2011	590911258276850	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	8/15/2011	590911258276860	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	8/22/2011	590911258276870	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	4	B	E	8/22/2011	590911258276870	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	8/22/2011	590911258276870	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	4	B	E	8/23/2011	590911258276880	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	8/24/2011	590911258276890	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	4	B	E	8/24/2011	590911258276890	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	8/25/2011	590911258276900	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	8/25/2011	590911258276900	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	8/25/2011	590911258276900	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	8/26/2011	590911258276910	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	8/29/2011	590911258276920	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	8/30/2011	590911258276930	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	8/30/2011	590911258276930	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	8/30/2011	590911258276930	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	8/31/2011	590911258276940	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	9/1/2011	590911258276950	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	9/2/2011	590911258276960	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	4	B	E	9/2/2011	590911258276960	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	9/2/2011	590911258276960	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	4	B	E	10/25/2011	590911335185360	77261	395	62	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	62	-	-	-	62
1	4	B	E	10/25/2011	590911335185360	77261	395	62	only one per course	-	-	-	62	-	-	-	62
1	4	B	E	10/25/2011	590911335185360	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	4	B	E	10/25/2011	590911335185360	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	4	B	E	10/25/2011	590911335185360	77300	550	59	no signature and wrong date of service (10/2/12)	-	-	-	59	-	-	-	59
1	4	B	E	10/25/2011	590911335185360	77300	550	59	no signature and wrong date of service (10/2/12)	-	-	-	59	-	-	-	59
1	4	B	E	10/25/2011	590911335185360	77332	200	66	documentation not supportive and canned	-	-	-	66	-	-	-	66
1	4	B	E	10/25/2011	590911335185360	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	10/25/2011	590911335185360	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	10/26/2011	590911335185370	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	10/26/2011	590911335185370	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	4	B	E	10/26/2011	590911335185370	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	10/26/2011	590911335185370	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	10/26/2011	590911335185370	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	4	B	E	10/26/2011	590911335185370	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	4	B	E	10/27/2011	590911335185380	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	10/27/2011	590911335185380	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	10/28/2011	590911335185390	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	10/28/2011	590911335185390	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	10/31/2011	590911335185400	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	4	B	E	10/31/2011	590911335185400	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	4	B	E	10/31/2011	590911335185400	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	10/31/2011	590911335185400	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	10/31/2011	590911335185400	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	4	B	E	10/31/2011	590911335185400	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	4	B	E	11/1/2011	590911335185410	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	11/1/2011	590911335185410	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	11/2/2011	590911335185420	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	11/2/2011	590911335185420	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	11/3/2011	590911335185430	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	4	B	E	11/3/2011	590911335185430	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	4	B	E	11/3/2011	590911335185430	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	11/3/2011	590911335185430	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	11/3/2011	590911335185430	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	4	B	E	11/3/2011	590911335185430	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	4	B	E	11/4/2011	590911335185440	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	11/4/2011	590911335185440	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	11/7/2011	590911335185450	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	11/7/2011	590911335185450	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	11/8/2011	590911335185460	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	4	B	E	11/8/2011	590911335185460	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	44	-	-	-	44
1	4	B	E	11/8/2011	590911335185460	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	11/8/2011	590911335185460	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	11/8/2011	590911335185460	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	4	B	E	11/8/2011	590911335185460	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	154	-	-	-	154
1	4	B	E	11/9/2011	590911335185470	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	11/9/2011	590911335185470	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	11/10/2011	590911335185480	77300	550	59	no signature	-	-	-	59	-	-	-	59
1	4	B	E	11/10/2011	590911335185480	77300	550	59	no signature	-	-	-	59	-	-	-	59
1	4	B	E	11/10/2011	590911335185480	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	11/10/2011	590911335185480	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	11/11/2011	590911335185490	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	11/11/2011	590911335185490	77427	675	154	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	154	-	-	-	154
1	4	B	E	11/14/2011	590911335185500	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	11/14/2011	590911335185500	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	11/15/2011	590911335185510	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	11/15/2011	590911335185510	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	11/16/2011	590911335185520	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	4	B	E	11/16/2011	590911335185520	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	4	B	E	11/16/2011	590911335185520	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	11/16/2011	590911335185520	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	11/16/2011	590911335185520	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	4	B	E	11/16/2011	590911335185520	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	4	B	E	11/21/2011	590911335185530	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	11/21/2011	590911335185530	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	11/22/2011	590911335185540	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	4	B	E	11/22/2011	590911335185540	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	4	B	E	11/23/2011	590911335185550	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	4	B	E	11/23/2011	590911335185550	77336	275	44	documentation does not support, signature does not align with comments separate document one signature for course	-	-	-	-	-	-	44	44
1	4	B	E	11/23/2011	590911335185550	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	4	B	E	11/23/2011	590911335185550	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	4	B	E	11/23/2011	590911335185550	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	4	B	E	11/23/2011	590911335185550	77427	675	154	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	154	154
1	4	B	E	9/11/2012	59091229916161O	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	4	B	E	9/11/2012	59091229916161O	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	4	B	E	9/11/2012	59091229916161O	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	4	B	E	9/11/2012	59091229916161O	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	4	B	E	9/11/2012	59091229916161O	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	4	B	E	9/11/2012	59091229916161O	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	4	B	E	9/11/2012	59091229916161O	77332	200	65	no documentation	-	-	-	65	-	-	-	65
1	4	B	E	9/11/2012	59091229916161O	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	9/11/2012	59091229916161O	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/11/2012	59091229916161O	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/11/2012	59091229916161O	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/12/2012	59091229916159O	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	4	B	E	9/12/2012	59091229916159O	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	4	B	E	9/12/2012	59091229916159O	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	9/12/2012	59091229916159O	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/12/2012	59091229916159O	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	9/12/2012	590912299161590	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/12/2012	590912299161590	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	4	B	E	9/12/2012	590912299161590	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	4	B	E	9/13/2012	590912299161620	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	9/13/2012	590912299161620	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/13/2012	590912299161620	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/13/2012	590912299161620	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/14/2012	590912299161630	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	9/14/2012	590912299161630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/14/2012	590912299161630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/14/2012	590912299161630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/17/2012	590912299161680	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	9/17/2012	590912299161680	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	9/17/2012	590912299161680	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	9/17/2012	590912299161680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/17/2012	590912299161680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/17/2012	590912299161680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/17/2012	590912299161680	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	9/17/2012	590912299161680	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	9/18/2012	590912299161640	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	9/18/2012	590912299161640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/18/2012	590912299161640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/18/2012	590912299161640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/19/2012	590912299161670	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	9/19/2012	590912299161670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/19/2012	590912299161670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/19/2012	590912299161670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/20/2012	590912299161650	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	4	B	E	9/20/2012	590912299161650	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	4	B	E	9/20/2012	590912299161650	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	9/20/2012	590912299161650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/20/2012	590912299161650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/20/2012	590912299161650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/20/2012	590912299161650	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	4	B	E	9/20/2012	590912299161650	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	4	B	E	9/21/2012	590912299161660	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	9/21/2012	590912299161660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/21/2012	590912299161660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/24/2012	590912299161710	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	9/24/2012	590912299161710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/24/2012	590912299161710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/24/2012	590912299161710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/25/2012	590912299161720	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	9/25/2012	590912299161720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/25/2012	590912299161720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	9/25/2012	590912299161720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	9/27/2012	590912299161690	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	9/27/2012	590912299161690	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/27/2012	590912299161690	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/27/2012	590912299161690	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/28/2012	590912299161700	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	4	B	E	9/28/2012	590912299161700	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	4	B	E	9/28/2012	590912299161700	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	9/28/2012	590912299161700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/28/2012	590912299161700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	9/28/2012	590912299161700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/1/2012	590912299161750	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	10/1/2012	590912299161750	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	10/1/2012	590912299161750	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	10/1/2012	590912299161750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/1/2012	590912299161750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/1/2012	590912299161750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/1/2012	590912299161750	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	10/1/2012	590912299161750	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	10/2/2012	590912299161770	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	10/2/2012	590912299161770	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/2/2012	590912299161770	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/2/2012	590912299161770	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/3/2012	590912299161730	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	10/3/2012	590912299161730	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/3/2012	590912299161730	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/3/2012	590912299161730	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/4/2012	590912299159910	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	10/4/2012	590912299159910	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	10/4/2012	590912299159910	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	10/4/2012	590912299159910	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/4/2012	590912299159910	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/4/2012	590912299159910	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/4/2012	590912299159910	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	10/4/2012	590912299159910	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	10/5/2012	590912299160010	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	10/5/2012	590912299160010	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/5/2012	590912299160010	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/5/2012	590912299160010	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/8/2012	590912299159950	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	10/8/2012	590912299159950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/8/2012	590912299159950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/8/2012	590912299159950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/9/2012	590912299159930	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	10/9/2012	590912299159930	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	10/9/2012	590912299159930	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	10/9/2012	590912299159930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/9/2012	590912299159930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/9/2012	590912299159930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	10/9/2012	590912299159930	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	10/9/2012	590912299159930	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	11/12/2012	591112361737320	77261	395	60	no documentation	-	-	-	-	60	-	-	60
1	4	B	E	11/12/2012	591112361737320	77261	395	60	no documentation	-	-	-	-	60	-	-	60
1	4	B	E	11/12/2012	591112361737320	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	4	B	E	11/12/2012	591112361737320	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	4	B	E	11/12/2012	591112361737320	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	4	B	E	11/12/2012	591112361737320	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	4	B	E	11/12/2012	591112361737320	77332	200	65	no documentation	-	-	-	-	65	-	-	65
1	4	B	E	11/12/2012	591112361737320	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	11/12/2012	591112361737320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	11/12/2012	591112361737320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	11/12/2012	591112361737320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	11/13/2012	591112361737280	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	11/13/2012	591112361737280	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	11/13/2012	591112361737280	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	11/13/2012	591112361737280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/13/2012	591112361737280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/13/2012	591112361737280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/13/2012	591112361737280	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	11/13/2012	591112361737280	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	11/14/2012	591112361737300	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	11/14/2012	591112361737300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	11/14/2012	591112361737300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	11/14/2012	591112361737300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	11/15/2012	591112361737260	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	11/15/2012	591112361737260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/15/2012	591112361737260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/15/2012	591112361737260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/16/2012	591112361737340	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	11/16/2012	591112361737340	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	11/16/2012	591112361737340	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	11/16/2012	591112361737340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/16/2012	591112361737340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/16/2012	591112361737340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/16/2012	591112361737340	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	11/16/2012	591112361737340	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	11/26/2012	591112361737360	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	11/26/2012	591112361737360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	11/26/2012	591112361737360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	11/26/2012	591112361737360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	11/27/2012	591112361737420	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	11/27/2012	591112361737420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/27/2012	591112361737420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/27/2012	591112361737420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/28/2012	591112361737400	77336	275	39	no documentation	-	-	-	-	39	-	-	39

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	11/28/2012	591112361737400	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	4	B	E	11/28/2012	591112361737400	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	11/28/2012	591112361737400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	11/28/2012	591112361737400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	11/28/2012	591112361737400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	11/28/2012	591112361737400	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	4	B	E	11/28/2012	591112361737400	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	4	B	E	11/29/2012	591112361737440	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	11/29/2012	591112361737440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/29/2012	591112361737440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/29/2012	591112361737440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/30/2012	591112361737380	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	11/30/2012	591112361737380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/30/2012	591112361737380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	11/30/2012	591112361737380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/3/2012	591112361737480	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	4	B	E	12/3/2012	591112361737480	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	4	B	E	12/3/2012	591112361737480	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	12/3/2012	591112361737480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/3/2012	591112361737480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/3/2012	591112361737480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/3/2012	591112361737480	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	4	B	E	12/3/2012	591112361737480	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	4	B	E	12/4/2012	591112361737460	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	12/4/2012	591112361737460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/4/2012	591112361737460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/4/2012	591112361737460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/5/2012	591112361737500	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	4	B	E	12/5/2012	591112361737500	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	4	B	E	12/5/2012	591112361737500	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	12/5/2012	591112361737500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/5/2012	591112361737500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/5/2012	591112361737500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/6/2012	591112361737520	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	12/6/2012	591112361737520	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	12/6/2012	591112361737520	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	12/6/2012	591112361737520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/6/2012	591112361737520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/6/2012	591112361737520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/6/2012	591112361737520	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	12/6/2012	591112361737520	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	12/7/2012	591112361737540	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	12/7/2012	591112361737540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/7/2012	591112361737540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/7/2012	591112361737540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/10/2012	591112361737560	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	12/10/2012	591112361737560	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/10/2012	591112361737560	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/10/2012	591112361737560	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/11/2012	591112361737660	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	12/11/2012	591112361737660	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	4	B	E	12/11/2012	591112361737660	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	12/11/2012	591112361737660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/11/2012	591112361737660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/11/2012	591112361737660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/11/2012	591112361737660	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	12/11/2012	591112361737660	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	4	B	E	12/12/2012	591112361737640	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	12/12/2012	591112361737640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/12/2012	591112361737640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/12/2012	591112361737640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/14/2012	591112361737580	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	4	B	E	12/14/2012	591112361737580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/14/2012	591112361737580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/14/2012	591112361737580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	4	B	E	12/17/2012	591112361737620	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	4	B	E	12/17/2012	591112361737620	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	4	B	E	12/17/2012	591112361737620	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	4	B	E	12/17/2012	591112361737620	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/17/2012	591112361737620	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/17/2012	591112361737620	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	4	B	E	12/17/2012	591112361737620	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	4	B	E	12/17/2012	591112361737620	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	4	B	E	4/22/2014	591814156131840	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	4	B	E	4/22/2014	591814156131840	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	4	B	E	4/22/2014	591814156131840	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	4	B	E	4/22/2014	591814156131840	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	4	B	E	4/22/2014	591814156131840	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	4	B	E	4/22/2014	591814156131840	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	4	B	E	4/22/2014	591814156131840	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
1	4	B	E	4/22/2014	591814156131840	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/22/2014	591814156131840	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/22/2014	591814156131840	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/22/2014	591814156131840	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/24/2014	591814156131900	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	4	B	E	4/24/2014	591814156131900	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/24/2014	591814156131900	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/24/2014	591814156131900	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/24/2014	591814156131900	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/24/2014	591814156131900	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	4	B	E	4/25/2014	591814156131860	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/25/2014	591814156131860	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/25/2014	591814156131860	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/25/2014	591814156131860	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/28/2014	591814156131880	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/28/2014	591814156131880	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/28/2014	591814156131880	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/28/2014	591814156131880	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/29/2014	591814156131920	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	4	B	E	4/29/2014	591814156131920	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/29/2014	591814156131920	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/29/2014	591814156131920	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/29/2014	591814156131920	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	4/29/2014	591814156131920	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	4	B	E	5/1/2014	591814156131940	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/1/2014	591814156131940	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/1/2014	591814156131940	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	5/1/2014	591814156131940	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/2/2014	591814156131960	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/2/2014	591814156131960	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/2/2014	591814156131960	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/2/2014	591814156131960	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/5/2014	591814156132030	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	4	B	E	5/5/2014	591814156132030	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/5/2014	591814156132030	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/5/2014	591814156132030	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/5/2014	591814156132030	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/5/2014	591814156132030	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	4	B	E	5/6/2014	591814156132000	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/6/2014	591814156132000	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/6/2014	591814156132000	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/6/2014	591814156132000	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/8/2014	591814156132060	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/8/2014	591814156132060	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/8/2014	591814156132060	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/8/2014	591814156132060	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/9/2014	591814156131980	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	4	B	E	5/9/2014	591814156131980	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/9/2014	591814156131980	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/9/2014	591814156131980	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/9/2014	591814156131980	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/9/2014	591814156131980	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	4	B	E	5/13/2014	591814156132080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/13/2014	591814156132080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/13/2014	591814156132080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/13/2014	591814156132080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/15/2014	591814156132120	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	4	B	E	5/15/2014	591814156132120	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	4	B	E	5/15/2014	591814156132120	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/15/2014	591814156132120	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/15/2014	591814156132120	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/15/2014	591814156132120	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/16/2014	591814156129300	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	4	B	E	5/16/2014	591814156129300	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/16/2014	591814156129300	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/16/2014	591814156129300	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/16/2014	591814156129300	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/16/2014	591814156129300	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	4	B	E	5/19/2014	591814156132100	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/19/2014	591814156132100	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/19/2014	591814156132100	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/19/2014	591814156132100	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/20/2014	591814156132150	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/20/2014	591814156132150	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/20/2014	591814156132150	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/20/2014	591814156132150	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/27/2014	591814156129490	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	4	B	E	5/27/2014	591814156129490	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/27/2014	591814156129490	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/27/2014	591814156129490	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/27/2014	591814156129490	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	4	B	E	5/28/2014	591814156129450	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/28/2014	591814156129450	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/28/2014	591814156129450	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/28/2014	591814156129450	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/29/2014	591814156129400	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/29/2014	591814156129400	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/29/2014	591814156129400	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/29/2014	591814156129400	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/30/2014	591814156129530	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	4	B	E	5/30/2014	591814156129530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/30/2014	591814156129530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/30/2014	591814156129530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/30/2014	591814156129530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	4	B	E	5/30/2014	591814156129530	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	4	B	E	7/15/2014	590914251114760	77280	375	211	no documentation	-	-	-	211	-	-	-	211
1	4	B	E	7/15/2014	590914251114760	77280	375	211	no documentation	-	-	-	211	-	-	-	211
1	4	B	E	7/15/2014	590914251114760	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	4	B	E	7/15/2014	590914251114760	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	4	B	E	7/15/2014	590914251114760	77332	200	63	no documentation	-	-	-	63	-	-	-	63
1	4	B	E	7/17/2014	590914251114770	77336	275	58	documentation does not support, signature does not align with comments	-	-	-	58	-	-	-	58
1	4	B	E	7/17/2014	590914251114770	77427	675	146	documentation does not support, signature does not align with comments	-	-	-	146	-	-	-	146
1	4	B	E	7/22/2014	590914251114800	77336	275	58	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	58	-	-	-	58

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.4**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	4	B	E	7/22/2014	590914251114800	77427	675	146	documentation does not support, signature does not align with comments	-	-	-	146	-	-	-	146
1	4	B	E	7/28/2014	590914251114820	77336	275	58	documentation does not support, signature does not align with comments	-	-	-	58	-	-	-	58
1	4	B	E	7/28/2014	590914251114820	77427	675	146	documentation does not support, signature does not align with comments	-	-	-	146	-	-	-	146
1	4	B	E	8/5/2014	590914251114840	77336	275	58	documentation does not support, signature does not align with comments	-	-	-	-	-	-	58	58
1	4	B	E	8/5/2014	590914251114840	77427	675	146	documentation does not support, signature does not align with comments	-	-	-	-	-	-	146	146
1	4	B	E	8/8/2014	590914251114870	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	4	B	E	8/8/2014	590914251114870	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	4	B	E	8/11/2014	590914251114890	77336	275	58	documentation does not support, signature does not align with comments	-	-	-	-	-	-	58	58
1	4	B	E	8/11/2014	590914251114890	77427	675	146	documentation does not support, signature does not align with comments	-	-	-	-	-	-	146	146
1	4	B	E	8/18/2014	590914251114950	77336	275	58	documentation does not support, signature does not align with comments	-	-	-	-	-	-	58	58
1	4	B	E	8/18/2014	590914251114950	77427	675	146	documentation does not support, signature does not align with comments	-	-	-	-	-	-	146	146
1	4	B	E	8/22/2014	590914251114940	77336	275	58	documentation does not support, signature does not align with comments	-	-	-	58	-	-	-	58
1	4	B	E	8/22/2014	590914251114940	77427	675	146	documentation does not support, signature does not align with comments	-	-	-	146	-	-	-	146
							$ 377,035	$ 146,708		$ 19,655	$ 516	$ 20,172	$ 77,427	$ 5,901	$ 12,932	$ 28,666	$ 124,927

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	2/1/2010	590910291741500	77261	$ 395	$ 61	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	$ -	$ 61	$ 61	$ -	$ -	$ -	$ -	$ -
1	5	R	C	2/1/2010	590910291741560	77261	395	61	only one per course	-	-	-	-	-	-	61	61
1	5	R	C	2/1/2010	590910291741500	77280	375	146	canned documentation	-	-	-	-	-	-	146	146
1	5	R	C	2/1/2010	590910291741560	77280	375	146	canned documentation	-	-	-	-	-	-	146	146
1	5	R	C	2/1/2010	590910291741500	77300	550	57	signature requirements not met	-	57	57	-	-	-	-	-
1	5	R	C	2/1/2010	590910291741560	77300	550	57	signature requirements not met	-	57	57	-	-	-	-	-
1	5	R	C	2/1/2010	590910291741500	77332	200	62	not supportive canned documentation	-	-	-	-	-	-	62	62
1	5	R	C	2/1/2010	590910291741500	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	5	R	C	2/1/2010	590910291741560	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	5	R	C	2/2/2010	590910291741500	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	5	R	C	2/2/2010	590910291741560	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	5	R	C	2/3/2010	590910291741500	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	5	R	C	2/3/2010	590910291741560	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	5	R	C	2/3/2010	590910291741500	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	5	R	C	2/3/2010	590910291741560	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	5	R	C	2/3/2010	590910291741500	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	164	164
1	5	R	C	2/3/2010	590910291741560	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	164	164
1	5	R	C	2/4/2010	590910291741510	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/4/2010	590910291741570	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/5/2010	590910291741510	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	5	R	C	2/5/2010	590910291741570	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	5	R	C	2/5/2010	590910291741510	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/5/2010	590910291741570	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/5/2010	590910291741510	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	164	-	-	-	164
1	5	R	C	2/5/2010	590910291741570	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	164	-	-	-	164
1	5	R	C	2/8/2010	590910291741510	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/8/2010	590910291741570	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/9/2010	590910291741510	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/9/2010	590910291741570	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/10/2010	590910291741520	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	5	R	C	2/10/2010	590910291741580	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	2/10/2010	590910291741520	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/10/2010	590910291741580	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/10/2010	590910291741520	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	164	-	-	-	164
1	5	R	C	2/10/2010	590910291741580	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	164	-	-	-	164
1	5	R	C	2/11/2010	590910291741520	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/11/2010	590910291741580	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/12/2010	590910291741520	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	5	R	C	2/12/2010	590910291741580	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	5	R	C	2/12/2010	590910291741520	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/12/2010	590910291741580	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/12/2010	590910291741520	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	164	-	-	-	164
1	5	R	C	2/12/2010	590910291741580	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	164	-	-	-	164
1	5	R	C	2/15/2010	590910291741520	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	5	R	C	2/15/2010	590910291741580	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	5	R	C	2/16/2010	590910291741530	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/16/2010	590910291741590	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/17/2010	590910291741530	77300	550	57	signature requirements not met	-	57	57	-	-	-	-	-
1	5	R	C	2/17/2010	590910291741590	77300	550	57	signature requirements not met	-	57	57	-	-	-	-	-
1	5	R	C	2/17/2010	590910291741530	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	5	R	C	2/17/2010	590910291741590	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	5	R	C	2/17/2010	590910291741530	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	5	R	C	2/17/2010	590910291741590	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	5	R	C	2/17/2010	590910291741530	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	164	164
1	5	R	C	2/17/2010	590910291741590	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	164	164
1	5	R	C	2/18/2010	590910291741530	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/18/2010	590910291741590	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/19/2010	590910291741540	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	5	R	C	2/19/2010	590910291741600	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	5	R	C	2/19/2010	590910291741540	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	2/19/2010	590910291741600	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/19/2010	590910291741540	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	164	-	-	-	164
1	5	R	C	2/19/2010	590910291741600	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	164	-	-	-	164
1	5	R	C	2/22/2010	590910291741540	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	5	R	C	2/22/2010	590910291741600	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	5	R	C	2/23/2010	590910291741540	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	5	R	C	2/23/2010	590910291741600	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	5	R	C	2/24/2010	590910291741540	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	5	R	C	2/24/2010	590910291741600	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	5	R	C	2/24/2010	590910291741540	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	5	R	C	2/24/2010	590910291741600	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	5	R	C	2/24/2010	590910291741540	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	164	164
1	5	R	C	2/24/2010	590910291741600	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	164	164
1	5	R	C	2/25/2010	590910291741550	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/25/2010	590910291741610	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/26/2010	590910291741550	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	5	R	C	2/26/2010	590910291741610	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	5	R	C	2/26/2010	590910291741550	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/26/2010	590910291741610	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	5	R	C	2/26/2010	590910291741550	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	164	-	-	-	164
1	5	R	C	2/26/2010	590910291741610	77427	675	164	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	164	-	-	-	164
1	5	R	C	10/15/2010	590910364566820	77261	395	62	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	62	-	-	-	62
1	5	R	C	10/15/2010	590910364566820	77261	395	62	only one per course	-	-	-	62	-	-	-	62
1	5	R	C	10/15/2010	590910364566820	77280	375	150	no medical record provided	150	-	150	-	-	-	-	-
1	5	R	C	10/15/2010	590910364566820	77280	375	150	no medical record provided	150	-	150	-	-	-	-	-
1	5	R	C	10/15/2010	590910364566820	77300	550	58	signature requirements not met	-	-	-	58	-	-	-	58
1	5	R	C	10/15/2010	590910364566820	77300	550	58	signature requirements not met	-	-	-	58	-	-	-	58
1	5	R	C	10/15/2010	590910364566820	77332	200	64	not supportive canned documentation	-	-	-	64	-	-	-	64
1	5	R	C	10/15/2010	590910364566820	77332	200	64	not supportive canned documentation	-	-	-	64	-	-	-	64
1	5	R	C	10/15/2010	590910364566820	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	5	R	C	10/15/2010	590910364566820	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	10/18/2010	590910364566830	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	5	R	C	10/18/2010	590910364566830	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	5	R	C	10/18/2010	590910364566830	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	5	R	C	10/18/2010	590910364566830	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	5	R	C	10/18/2010	590910364566830	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	5	R	C	10/18/2010	590910364566830	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	5	R	C	10/19/2010	590910364566840	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	5	R	C	10/19/2010	590910364566840	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	5	R	C	10/20/2010	590910364566850	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	5	R	C	10/20/2010	590910364566850	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	5	R	C	10/21/2010	590910364566860	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	5	R	C	10/21/2010	590910364566860	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	5	R	C	10/21/2010	590910364566860	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	5	R	C	10/21/2010	590910364566860	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	5	R	C	10/21/2010	590910364566860	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	5	R	C	10/21/2010	590910364566860	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	5	R	C	10/22/2010	590910364566870	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	5	R	C	10/22/2010	590910364566870	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	5	R	C	10/25/2010	590910364566880	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	5	R	C	10/25/2010	590910364566880	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	5	R	C	10/26/2010	590910364566890	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	5	R	C	10/26/2010	590910364566890	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	5	R	C	10/26/2010	590910364566890	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	5	R	C	10/26/2010	590910364566890	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	5	R	C	10/26/2010	590910364566890	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	5	R	C	10/26/2010	590910364566890	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	5	R	C	10/27/2010	590910364566900	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	5	R	C	10/27/2010	590910364566900	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	10/28/2010	590910364566910	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	5	R	C	10/28/2010	590910364566910	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	5	R	C	10/29/2010	590910364566920	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	5	R	C	10/29/2010	590910364566920	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	5	R	C	10/29/2010	590910364566920	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	5	R	C	10/29/2010	590910364566920	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	5	R	C	10/29/2010	590910364566920	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	5	R	C	10/29/2010	590910364566920	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	5	R	C	11/1/2010	590910364566930	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	5	R	C	11/1/2010	590910364566930	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	5	R	C	11/2/2010	590910364566940	77300	550	58	signature requirements not met	-	-	-	58	-	-	-	58
1	5	R	C	11/2/2010	590910364566940	77300	550	58	signature requirements not met	-	-	-	58	-	-	-	58
1	5	R	C	11/2/2010	590910364566940	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	5	R	C	11/2/2010	590910364566940	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	5	R	C	11/3/2010	590910364566950	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	5	R	C	11/3/2010	590910364566950	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	5	R	C	11/3/2010	590910364566950	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	5	R	C	11/3/2010	590910364566950	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	5	R	C	11/3/2010	590910364566950	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	5	R	C	11/3/2010	590910364566950	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	5	R	C	11/4/2010	590910364566960	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	5	R	C	11/4/2010	590910364566960	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	5	R	C	11/12/2010	590910364566970	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	5	R	C	11/12/2010	590910364566970	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	5	R	C	11/15/2010	590910364566980	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	5	R	C	11/15/2010	590910364566980	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	5	R	C	11/15/2010	590910364566980	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	5	R	C	11/15/2010	590910364566980	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	5	R	C	11/15/2010	590910364566980	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	11/15/2010	590910364566980	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	-	-	-	168	168
1	5	R	C	11/16/2010	590910364566990	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	5	R	C	11/16/2010	590910364566990	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	5	R	C	11/17/2010	590910364567000	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	5	R	C	11/17/2010	590910364567000	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
1	5	R	C	11/18/2010	590910364567010	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	5	R	C	11/18/2010	590910364567010	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	5	R	C	11/18/2010	590910364567010	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	5	R	C	11/18/2010	590910364567010	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
1	5	R	C	11/18/2010	590910364567010	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	5	R	C	11/18/2010	590910364567010	77427	675	168	documentation does not support, signature does not align with comments & separate document not signed	-	-	-	168	-	-	-	168
1	5	R	C	1/17/2011	590911049671530	77261	395	62	no signatures, canned notes	-	-	-	-	-	-	62	62
1	5	R	C	1/17/2011	590911049671530	77261	395	62	only one per course	-	-	-	-	-	-	62	62
1	5	R	C	1/17/2011	590911049671530	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	5	R	C	1/17/2011	590911049671530	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	5	R	C	1/17/2011	590911049671530	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	5	R	C	1/17/2011	590911049671530	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	5	R	C	1/17/2011	590911049671530	77332	200	66	no documentation	-	-	-	-	66	-	-	66
1	5	R	C	1/17/2011	590911049671530	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	1/17/2011	590911049671530	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	1/18/2011	590911049671540	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	5	R	C	1/18/2011	590911049671540	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	5	R	C	1/18/2011	590911049671540	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	1/18/2011	590911049671540	77402	450	289	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	289	-	-	-	289
1	5	R	C	1/18/2011	590911049671540	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	1/18/2011	590911049671540	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	1/19/2011	590911049671550	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	1/19/2011	590911049671550	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	1/20/2011	590911049671560	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	1/20/2011	590911049671560	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	1/21/2011	590911049671570	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	5	R	C	1/21/2011	590911049671570	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	5	R	C	1/21/2011	590911049671570	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	1/21/2011	590911049671570	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	1/21/2011	590911049671570	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	1/21/2011	590911049671570	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	1/24/2011	590911049671580	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	1/24/2011	590911049671580	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	1/25/2011	590911049671590	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	1/25/2011	590911049671590	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	1/26/2011	590911049671600	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	5	R	C	1/26/2011	590911049671600	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	5	R	C	1/26/2011	590911049671600	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	1/26/2011	590911049671600	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	1/26/2011	590911049671600	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	5	R	C	1/26/2011	590911049671600	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	5	R	C	1/27/2011	590911049671610	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	1/27/2011	590911049671610	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	1/28/2011	590911049671620	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	1/28/2011	590911049671620	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	1/31/2011	590911049671630	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	5	R	C	1/31/2011	590911049671630	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	5	R	C	1/31/2011	590911049671630	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	1/31/2011	590911049671630	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	1/31/2011	590911049671630	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	5	R	C	1/31/2011	590911049671630	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	5	R	C	2/1/2011	590911049671640	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	2/1/2011	590911049671640	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	2/2/2011	590911049671650	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	5	R	C	2/2/2011	590911049671650	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	5	R	C	2/2/2011	590911049671650	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	2/2/2011	590911049671650	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	2/3/2011	590911049671660	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	5	R	C	2/3/2011	590911049671660	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	5	R	C	2/3/2011	590911049671660	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	2/3/2011	590911049671660	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	2/3/2011	590911049671660	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	5	R	C	2/3/2011	590911049671660	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	5	R	C	2/4/2011	590911049671670	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	2/4/2011	590911049671670	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	2/7/2011	590911049671680	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	2/7/2011	590911049671680	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	2/8/2011	590911049671690	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	5	R	C	2/8/2011	590911049671690	77336	275	44	no documentation	-	-	-	44	-	-	-	44

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	2/8/2011	590911049671690	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	2/8/2011	590911049671690	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	2/8/2011	590911049671690	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	2/8/2011	590911049671690	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	2/9/2011	590911049671700	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	2/9/2011	590911049671700	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	2/10/2011	590911049671710	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	2/10/2011	590911049671710	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	2/11/2011	590911049671720	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	5	R	C	2/11/2011	590911049671720	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	5	R	C	2/11/2011	590911049671720	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	2/11/2011	590911049671720	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	2/11/2011	590911049671720	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	2/11/2011	590911049671720	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	7/18/2011	590911237431370	77261	395	62	documentation conflicts with other prescriptions in medical record	-	62	62	-	-	-	-	-
1	5	R	C	7/18/2011	590911237431370	77261	395	62	only one per course	-	-	-	-	-	-	62	62
1	5	R	C	7/18/2011	590911237431370	77280	375	158	Canned/cloned note	-	-	-	-	-	-	158	158
1	5	R	C	7/18/2011	590911237431370	77280	375	158	Canned/cloned note	-	-	-	-	-	-	158	158
1	5	R	C	7/18/2011	590911237431370	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	5	R	C	7/18/2011	590911237431370	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	5	R	C	7/18/2011	590911237431370	77332	200	66	no documentation	-	-	-	66	-	-	-	66
1	5	R	C	7/18/2011	590911237431370	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	7/18/2011	590911237431370	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	7/18/2011	590911237431370	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	7/19/2011	590911237431380	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	7/19/2011	590911237431380	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	7/19/2011	590911237431380	77427	675	154	note is not signed, comments in tx record signatures do not align with comments and not sure what tx correspond to	-	-	-	154	-	-	-	154
1	5	R	C	7/20/2011	590911237431390	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	7/20/2011	590911237431390	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	7/20/2011	590911237431390	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	7/21/2011	590911237431400	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	7/21/2011	590911237431400	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	7/21/2011	590911237431400	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	7/22/2011	590911237431410	77336	275	44	documentation does not support time of BID Fx	-	-	-	-	-	-	44	44
1	5	R	C	7/22/2011	590911237431410	77336	275	44	documentation does not support time of BID Fx	-	-	-	-	-	-	44	44

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	7/22/2011	590911237431410	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	7/22/2011	590911237431410	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	7/22/2011	590911237431410	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	7/22/2011	590911237431410	77427	675	154	documentation does not support time of BID Fx	-	-	-	-	-	-	154	154
1	5	R	C	7/22/2011	590911237431410	77427	675	154	documentation does not support time of BID Fx	-	-	-	-	-	-	154	154
1	5	R	C	7/25/2011	590911237431420	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	7/25/2011	590911237431420	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	7/25/2011	590911237431420	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	7/26/2011	590911237431430	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	7/26/2011	590911237431430	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	7/26/2011	590911237431430	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	7/27/2011	590911237431440	77336	275	44	comments in tx record signatures do not align with comments and not sure what tx correspond to, note does not support	-	44	44	-	-	-	-	-
1	5	R	C	7/27/2011	590911237431440	77336	275	44	documentation does not support time of BID Fx	-	-	-	-	-	-	44	44
1	5	R	C	7/27/2011	590911237431440	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	7/27/2011	590911237431440	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	7/27/2011	590911237431440	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	7/27/2011	590911237431440	77427	675	154	comments in tx record signatures do not align with comments and not sure what tx correspond to	-	154	154	-	-	-	-	-
1	5	R	C	7/27/2011	590911237431440	77427	675	154	documentation does not support time of BID Fx	-	-	-	-	-	-	154	154
1	5	R	C	7/28/2011	590911237431450	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	7/28/2011	590911237431450	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	7/28/2011	590911237431450	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	7/29/2011	590911237431460	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	7/29/2011	590911237431460	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	7/29/2011	590911237431460	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/1/2011	590911237431470	77336	275	44	comments in tx record signatures do not align with comments and not sure what tx correspond to, note does not support	-	44	44	-	-	-	-	-
1	5	R	C	8/1/2011	590911237431470	77336	275	44	documentation does not support time of BID Fx	-	-	-	-	-	-	44	44
1	5	R	C	8/1/2011	590911237431470	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	8/1/2011	590911237431470	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	8/1/2011	590911237431470	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	8/1/2011	590911237431470	77427	675	154	comments in tx record signatures do not align with comments and not sure what tx correspond to	-	154	154	-	-	-	-	-
1	5	R	C	8/1/2011	590911237431470	77427	675	154	documentation does not support time of BID Fx	-	-	-	-	-	-	154	154
1	5	R	C	8/2/2011	590911237431480	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	8/2/2011	590911237431480	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/2/2011	590911237431480	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/3/2011	590911237431490	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	5	R	C	8/3/2011	590911237431490	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	5	R	C	8/3/2011	590911237431490	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	8/3/2011	590911237431490	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	8/3/2011	590911237431490	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	8/4/2011	590911237431500	77336	275	44	documentation does not support time of BID Fx	-	-	-	44	-	-	-	44
1	5	R	C	8/4/2011	590911237431500	77336	275	44	documentation does not support time of BID Fx	-	-	-	44	-	-	-	44
1	5	R	C	8/4/2011	590911237431500	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	8/4/2011	590911237431500	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/4/2011	590911237431500	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/4/2011	590911237431500	77427	675	154	documentation does not support time of BID Fx	-	-	-	154	-	-	-	154
1	5	R	C	8/4/2011	590911237431500	77427	675	154	documentation does not support time of BID Fx	-	-	-	154	-	-	-	154
1	5	R	C	8/5/2011	590911237431510	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	8/5/2011	590911237431510	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/5/2011	590911237431510	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/8/2011	590911237431520	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	8/8/2011	590911237431520	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/8/2011	590911237431520	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/9/2011	590911237431530	77336	275	44	comments in tx record signatures do not align with comments and not sure what tx correspond to, note does not support	-	-	-	44	-	-	-	44
1	5	R	C	8/9/2011	590911237431530	77336	275	44	documentation does not support time of BID Fx	-	-	-	44	-	-	-	44
1	5	R	C	8/9/2011	590911237431530	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	8/9/2011	590911237431530	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/9/2011	590911237431530	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/9/2011	590911237431530	77427	675	154	note is not signed, comments in tx record signatures do not align with comments and not sure what tx correspond to	-	-	-	154	-	-	-	154

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	8/9/2011	590911237431530	77427	675	154	documentation does not support time of BID Fx	-	-	-	154	-	-	-	154
1	5	R	C	8/10/2011	590911237431540	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	8/10/2011	590911237431540	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/10/2011	590911237431540	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/11/2011	590911237431550	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	8/11/2011	590911237431550	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/11/2011	590911237431550	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/12/2011	590911237431560	77336	275	44	documentation does not support time of BID Fx	-	-	-	44	-	-	-	44
1	5	R	C	8/12/2011	590911237431560	77336	275	44	documentation does not support time of BID Fx	-	-	-	44	-	-	-	44
1	5	R	C	8/12/2011	590911237431560	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	8/12/2011	590911237431560	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/12/2011	590911237431560	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	8/12/2011	590911237431560	77427	675	154	documentation does not support time of BID Fx	-	-	-	154	-	-	-	154
1	5	R	C	8/12/2011	590911237431560	77427	675	154	documentation does not support time of BID Fx	-	-	-	154	-	-	-	154
1	5	R	C	12/19/2011	591812088077570	77261	395	62	not signed or completed	-	-	-	-	-	-	62	62
1	5	R	C	12/19/2011	591812088077570	77261	395	62	one per course	-	-	-	-	-	-	62	62
1	5	R	C	12/19/2011	591812088077570	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	5	R	C	12/19/2011	591812088077570	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	5	R	C	12/19/2011	591812088077570	77300	575	59	no documentation	-	-	-	-	59	-	-	59
1	5	R	C	12/19/2011	591812088077570	77300	575	59	no documentation	-	-	-	-	59	-	-	59
1	5	R	C	12/19/2011	591812088077570	77332	200	66	no documentation	-	-	-	-	66	-	-	66
1	5	R	C	12/19/2011	591812088077570	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	12/19/2011	591812088077570	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	12/19/2011	591812088077570	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	12/19/2011	591812088077570	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	12/20/2011	591812088077560	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	5	R	C	12/20/2011	591812088077560	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	12/20/2011	591812088077560	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/20/2011	591812088077560	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/20/2011	591812088077560	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/20/2011	591812088077560	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	12/20/2011	591812088077560	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	12/21/2011	591812088077550	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	5	R	C	12/21/2011	591812088077550	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	12/21/2011	591812088077550	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	12/21/2011	591812088077550	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	5	R	C	12/22/2011	591812088077590	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	12/22/2011	591812088077590	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/22/2011	591812088077590	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/22/2011	591812088077590	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/23/2011	591812088077610	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	5	R	C	12/23/2011	591812088077610	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	5	R	C	12/23/2011	591812088077610	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	12/23/2011	591812088077610	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/23/2011	591812088077610	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/23/2011	591812088077610	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/23/2011	591812088077610	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	12/23/2011	591812088077610	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	12/27/2011	591812088077600	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	12/27/2011	591812088077600	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/27/2011	591812088077600	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/27/2011	591812088077600	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/28/2011	591812088077580	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	12/28/2011	591812088077580	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/28/2011	591812088077580	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/28/2011	591812088077580	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/29/2011	591812088077630	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	5	R	C	12/29/2011	591812088077630	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	5	R	C	12/29/2011	591812088077630	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	12/29/2011	591812088077630	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/29/2011	591812088077630	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/29/2011	591812088077630	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/29/2011	591812088077630	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	12/29/2011	591812088077630	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	5	R	C	12/30/2011	591812088077620	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	5	R	C	12/30/2011	591812088077620	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	12/30/2011	591812088077620	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	12/30/2011	591812088077620	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	5	R	C	1/4/2012	591812088077670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/4/2012	591812088077670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/4/2012	591812088077670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/4/2012	591812088077670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/5/2012	591812088077450	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	5	R	C	1/5/2012	591812088077450	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	5	R	C	1/5/2012	591812088077450	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	5	R	C	1/5/2012	591812088077450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	1/5/2012	591812088077450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	1/5/2012	591812088077450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	1/5/2012	591812088077450	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	5	R	C	1/5/2012	591812088077450	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	5	R	C	1/6/2012	591812088077440	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	5	R	C	1/6/2012	591812088077440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	1/6/2012	591812088077440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	1/6/2012	591812088077440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	1/9/2012	591812088077460	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	5	R	C	1/9/2012	591812088077460	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	1/9/2012	591812088077460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/9/2012	591812088077460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/9/2012	591812088077460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/10/2012	590912116249040	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	5	R	C	1/10/2012	591812088077510	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	5	R	C	1/10/2012	591812088077510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/10/2012	591812088077510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/10/2012	591812088077510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/10/2012	591812088077510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/10/2012	591812088077510	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	5	R	C	1/10/2012	591812088077510	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	5	R	C	1/11/2012	591812088077480	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	1/11/2012	591812088077480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	1/11/2012	591812088077480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/11/2012	591812088077480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/12/2012	591812088077490	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	1/12/2012	591812088077490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/12/2012	591812088077490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/12/2012	591812088077490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/13/2012	591812088077500	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	5	R	C	1/13/2012	591812088077500	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	5	R	C	1/13/2012	591812088077500	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	1/13/2012	591812088077500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/13/2012	591812088077500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/13/2012	591812088077500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/13/2012	591812088077500	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	5	R	C	1/13/2012	591812088077500	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	5	R	C	1/16/2012	591812088077540	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	1/16/2012	591812088077540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/16/2012	591812088077540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/16/2012	591812088077540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/17/2012	591812088077530	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	1/17/2012	591812088077530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/17/2012	591812088077530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/17/2012	591812088077530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	1/18/2012	591812088077520	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	5	R	C	1/18/2012	591812088077520	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	5	R	C	1/18/2012	591812088077520	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	5	R	C	1/18/2012	591812088077520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	1/18/2012	591812088077520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	1/18/2012	591812088077520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	1/18/2012	591812088077520	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	5	R	C	1/18/2012	591812088077520	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	5	R	C	8/27/2012	590912299160030	77261	395	60	no documentation	-	-	-	-	60	-	-	60
1	5	R	C	8/27/2012	590912299160030	77261	395	24	no documentation	-	-	-	-	24	-	-	24
1	5	R	C	8/27/2012	590912299160030	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	5	R	C	8/27/2012	590912299160030	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	5	R	C	8/27/2012	590912299160030	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	5	R	C	8/27/2012	590912299160030	77300	575	57	no documentation	-	-	-	-	57	-	-	57

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	8/27/2012	590912299160030	77332	200	65	no documentation	-	-	-	-	65	-	-	65
1	5	R	C	8/27/2012	590912299160030	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	8/27/2012	590912299160030	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	8/27/2012	590912299160030	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	8/27/2012	590912299160030	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	8/28/2012	590912299160110	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	5	R	C	8/28/2012	590912299160110	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	5	R	C	8/28/2012	590912299160110	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	8/28/2012	590912299160110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	8/28/2012	590912299160110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	8/28/2012	590912299160110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	8/28/2012	590912299160110	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	5	R	C	8/28/2012	590912299160110	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	5	R	C	8/29/2012	590912299160070	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	5	R	C	8/29/2012	590912299160070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	8/29/2012	590912299160070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	8/29/2012	590912299160070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	8/31/2012	590912299160050	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	8/31/2012	590912299160050	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	8/31/2012	590912299160050	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	8/31/2012	590912299160050	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/4/2012	590912299160090	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	5	R	C	9/4/2012	590912299160090	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	5	R	C	9/4/2012	590912299160090	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	9/4/2012	590912299160090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/4/2012	590912299160090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/4/2012	590912299160090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/4/2012	590912299160090	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	5	R	C	9/4/2012	590912299160090	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	5	R	C	9/5/2012	590912299160170	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	5	R	C	9/5/2012	590912299160170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/5/2012	590912299160170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	9/5/2012	590912299160170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/6/2012	590912299160130	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	5	R	C	9/6/2012	590912299160130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/6/2012	590912299160130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/6/2012	590912299160130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/7/2012	590912299160150	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	5	R	C	9/7/2012	590912299160150	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	5	R	C	9/7/2012	590912299160150	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	9/7/2012	590912299160150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/7/2012	590912299160150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/7/2012	590912299160150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/7/2012	590912299160150	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	5	R	C	9/7/2012	590912299160150	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	5	R	C	9/10/2012	590912299160210	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	5	R	C	9/10/2012	590912299160210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/10/2012	590912299160210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/10/2012	590912299160210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/11/2012	590912299160240	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	9/11/2012	590912299160240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/11/2012	590912299160240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/11/2012	590912299160240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/12/2012	590912299160190	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	5	R	C	9/12/2012	590912299160190	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	5	R	C	9/12/2012	590912299160190	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	5	R	C	9/12/2012	590912299160190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/12/2012	590912299160190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/12/2012	590912299160190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/12/2012	590912299160190	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	5	R	C	9/12/2012	590912299160190	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	5	R	C	9/13/2012	590912299160220	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	9/13/2012	590912299160220	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/13/2012	590912299160220	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	9/13/2012	590912299160220	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/14/2012	590912299160320	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	5	R	C	9/14/2012	590912299160320	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	5	R	C	9/14/2012	590912299160320	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	9/14/2012	590912299160320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/14/2012	590912299160320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/14/2012	590912299160320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	9/24/2012	590912299160260	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	5	R	C	9/24/2012	590912299160260	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	5	R	C	9/24/2012	590912299160260	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	5	R	C	9/24/2012	590912299160260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/24/2012	590912299160260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/24/2012	590912299160260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/24/2012	590912299160260	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	5	R	C	9/24/2012	590912299160260	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	5	R	C	9/25/2012	590912299160300	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	5	R	C	9/25/2012	590912299160300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/25/2012	590912299160300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	9/25/2012	590912299160300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	10/4/2012	590912299160280	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	10/4/2012	590912299160280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	10/4/2012	590912299160280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	10/4/2012	590912299160280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	10/5/2012	590912299160340	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	5	R	C	10/5/2012	590912299160340	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	5	R	C	10/5/2012	590912299160340	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	10/5/2012	590912299160340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	10/5/2012	590912299160340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	10/5/2012	590912299160340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	10/5/2012	590912299160340	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	5	R	C	10/5/2012	590912299160340	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	5	R	C	10/8/2012	590912299160380	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	10/8/2012	590912299160380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	10/8/2012	590912299160380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	10/8/2012	590912299160380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	10/9/2012	590912299160400	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	5	R	C	10/9/2012	590912299160400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	10/9/2012	590912299160400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	10/9/2012	590912299160400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	5	R	C	10/10/2012	590912299160360	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	5	R	C	10/10/2012	590912299160360	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	5	R	C	10/10/2012	590912299160360	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	5	R	C	10/10/2012	590912299160360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	10/10/2012	590912299160360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	10/10/2012	590912299160360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	5	R	C	10/10/2012	590912299160360	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	5	R	C	10/10/2012	590912299160360	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	5	R	C	2/27/2013	591013095579570	77261	395	61	no documentation	-	-	-	-	61	-	-	61
1	5	R	C	2/27/2013	591013095579570	77261	395	61	no documentation	-	-	-	-	61	-	-	61
1	5	R	C	2/27/2013	591013095579570	77280	375	152	no documentation	-	-	-	-	152	-	-	152
1	5	R	C	2/27/2013	591013095579570	77280	375	152	no documentation	-	-	-	-	152	-	-	152
1	5	R	C	2/27/2013	591013095579570	77300	575	56	no documentation	-	-	-	-	56	-	-	56
1	5	R	C	2/27/2013	591013095579570	77300	575	56	no documentation	-	-	-	-	56	-	-	56
1	5	R	C	2/27/2013	591013095579570	77332	200	68	no documentation	-	-	-	-	68	-	-	68
1	5	R	C	2/27/2013	591013095579570	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	5	R	C	2/27/2013	591013095579570	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	2/27/2013	591013095579570	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	2/27/2013	591013095579570	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	2/28/2013	591113162245550	77336	275	35	no documentation	-	-	-	35	-	-	-	35
1	5	R	C	2/28/2013	591013095579540	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	5	R	C	2/28/2013	591013095579540	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	2/28/2013	591013095579540	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	2/28/2013	591013095579540	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	2/28/2013	591113162245550	77427	675	144	no documentation	-	-	-	144	-	-	-	144
1	5	R	C	3/1/2013	591013095579590	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	5	R	C	3/1/2013	591013095579590	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/1/2013	591013095579590	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/1/2013	591013095579590	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	3/4/2013	591013095579960	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	5	R	C	3/4/2013	591013095579960	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/4/2013	591013095579960	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/4/2013	591013095579960	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/5/2013	591113162245690	77336	275	35	no documentation	-	-	-	35	-	-	-	35
1	5	R	C	3/5/2013	591013095580130	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	5	R	C	3/5/2013	591013095580130	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/5/2013	591013095580130	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/5/2013	591013095580130	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/5/2013	591113162245690	77427	675	144	no documentation	-	-	-	144	-	-	-	144
1	5	R	C	3/6/2013	591013095580000	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	5	R	C	3/6/2013	591013095580000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/6/2013	591013095580000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/6/2013	591013095580000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/7/2013	591013095580070	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	5	R	C	3/7/2013	591013095580070	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/7/2013	591013095580070	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/7/2013	591013095580070	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/8/2013	591113162245650	77336	275	35	no documentation	-	-	-	-	35	-	-	35
1	5	R	C	3/8/2013	591013095580200	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	5	R	C	3/8/2013	591013095580200	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/8/2013	591013095580200	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/8/2013	591013095580200	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/8/2013	591113162245650	77427	675	144	no documentation	-	-	-	-	144	-	-	144
1	5	R	C	3/11/2013	591013095580140	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	5	R	C	3/11/2013	591013095580140	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/11/2013	591013095580140	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/11/2013	591013095580140	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/12/2013	591013095580170	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	3/12/2013	591013095580170	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/12/2013	591013095580170	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/12/2013	591013095580170	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/13/2013	591113162245750	77336	275	35	no documentation	-	-	-	-	35	-	-	35
1	5	R	C	3/13/2013	591013095580300	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	5	R	C	3/13/2013	591013095580300	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/13/2013	591013095580300	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/13/2013	591013095580300	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/13/2013	591113162245750	77427	675	144	no documentation	-	-	-	-	144	-	-	144
1	5	R	C	3/14/2013	591013095580280	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	5	R	C	3/14/2013	591013095580280	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/14/2013	591013095580280	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/14/2013	591013095580280	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/15/2013	591013095580320	77300	575	56	no documentation	-	-	-	56	-	-	-	56
1	5	R	C	3/15/2013	591013095580320	77300	575	56	no documentation	-	-	-	56	-	-	-	56
1	5	R	C	3/15/2013	591013095580320	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	5	R	C	3/15/2013	591013095580320	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/15/2013	591013095580320	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/15/2013	591013095580320	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/18/2013	591113162245770	77336	275	35	no documentation	-	-	-	-	35	-	-	35
1	5	R	C	3/18/2013	591013095580340	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	5	R	C	3/18/2013	591013095580340	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/18/2013	591013095580340	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/18/2013	591013095580340	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	5	R	C	3/18/2013	591113162245770	77427	675	144	no documentation	-	-	-	-	144	-	-	144
1	5	R	C	3/19/2013	591013095580350	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	5	R	C	3/19/2013	591013095580350	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/19/2013	591013095580350	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/19/2013	591013095580350	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	5	R	C	3/20/2013	591113126577330	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.5**

Summary of Reviewed Sampled Claims [1]

Patient R.C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	5	R	C	3/20/2013	591113126577330	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
1	5	R	C	3/20/2013	591113126577330	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
1	5	R	C	3/20/2013	591113126577330	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
1	5	R	C	3/21/2013	591113162245830	77336	275	35	no documentation	-	-	-	35	-	-	-	35
1	5	R	C	3/21/2013	591113126577260	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	5	R	C	3/21/2013	591113126577260	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	5	R	C	3/21/2013	591113126577260	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	5	R	C	3/21/2013	591113126577260	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	5	R	C	3/21/2013	591113162245830	77427	675	144	no documentation	-	-	-	144	-	-	-	144
1	5	R	C	3/22/2013	591113137035870	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	5	R	C	3/22/2013	591113137035870	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	5	R	C	3/22/2013	591113137035870	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	5	R	C	3/22/2013	591113137035870	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	5	R	C	3/25/2013	591113126577360	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
1	5	R	C	3/25/2013	591113126577360	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
1	5	R	C	3/25/2013	591113126577360	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
1	5	R	C	3/25/2013	591113126577360	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
1	5	R	C	3/26/2013	591113162245950	77336	275	35	no documentation	-	-	-	35	-	-	-	35
1	5	R	C	3/26/2013	591113126577400	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	5	R	C	3/26/2013	591113126577400	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	5	R	C	3/26/2013	591113126577400	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	5	R	C	3/26/2013	591113126577400	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
1	5	R	C	3/26/2013	591113162245950	77427	675	144	no documentation	-	-	-	144	-	-	-	144
							$ 326,905	**$ 132,669**		**$ 299**	**$ 1,089**	**$ 1,388**	**$ 79,786**	**$ 6,169**	**$ 10,790**	**$ 32,716**	**$ 129,462**

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	6/2/2008	590908184854530	77261	$ 395	$ 56	no medical record provided	$ 56	$ -	$ 56	$ -	$ -	$ -	$ -	$ -
1	6	M	J	6/2/2008	590908184854530	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
1	6	M	J	6/2/2008	590908184854530	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	6	M	J	6/2/2008	590908184854530	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
1	6	M	J	6/2/2008	590908184854420	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/2/2008	590908184854530	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/2/2008	590908184854420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/2/2008	590908184854420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/2/2008	590908184854530	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/2/2008	590908184854530	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/3/2008	590908184854970	77261	395	56	no medical record provided	56	-	56	-	-	-	-	-
1	6	M	J	6/3/2008	590908184854970	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
1	6	M	J	6/3/2008	590908184854970	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	6	M	J	6/3/2008	590908184854970	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
1	6	M	J	6/3/2008	590908184854920	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/3/2008	590908184854970	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/3/2008	590908184854530	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/3/2008	590908184854530	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/3/2008	590908184854920	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/4/2008	590908184854530	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/4/2008	590908184854530	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/4/2008	590908184854530	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/5/2008	590908184854550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/5/2008	590908184854550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/5/2008	590908184854970	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/6/2008	590908184854550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/6/2008	590908184854550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/6/2008	590908184854930	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/6/2008	590908184854930	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/6/2008	590908184854550	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/9/2008	590908184854430	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/9/2008	590908184854550	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/9/2008	590908184854550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/9/2008	590908184854550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/9/2008	590908184854930	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/9/2008	590908184854930	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/9/2008	590908184854930	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/9/2008	590908184855030	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/10/2008	590908184854930	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/10/2008	590908184855030	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/10/2008	590908184854550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/10/2008	590908184854550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/10/2008	590908184854930	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/10/2008	590908184854930	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/11/2008	590908184854560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/11/2008	590908184854560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/11/2008	590908184854930	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/11/2008	590908184854930	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/11/2008	590908184854560	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/12/2008	590908184854560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/12/2008	590908184854560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/12/2008	590908184854940	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/12/2008	590908184854940	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/12/2008	590908184854940	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/12/2008	590908184855050	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/13/2008	590908184854560	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	6	M	J	6/13/2008	590908184854560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/13/2008	590908184854560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/13/2008	590908184854940	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/13/2008	590908184854940	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/13/2008	590908184854560	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/16/2008	590908184854940	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	6	M	J	6/16/2008	590908184855050	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	6	M	J	6/16/2008	590908184854450	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/16/2008	590908184854560	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/16/2008	590908184854560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/16/2008	590908184854560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/16/2008	590908184854940	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/16/2008	590908184854940	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/16/2008	590908184854940	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/16/2008	590908184855050	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/17/2008	590908184854940	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/17/2008	590908184855050	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/17/2008	590908184854480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/17/2008	590908184854480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/17/2008	590908184854570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/17/2008	590908184854570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/17/2008	590908184854690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/17/2008	590908184854690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/17/2008	590908184854780	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	6/17/2008	590908184854780	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/17/2008	590908184854870	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/17/2008	590908184854870	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854780	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854780	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854870	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854870	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854480	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854570	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854690	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854780	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/18/2008	590908184854870	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/19/2008	590908184854480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/19/2008	590908184854480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/19/2008	590908184854570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/19/2008	590908184854570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/19/2008	590908184854690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/19/2008	590908184854690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/19/2008	590908184854780	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/19/2008	590908184854780	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/19/2008	590908184854870	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/19/2008	590908184854870	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/19/2008	590908184854950	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/19/2008	590908184855060	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854780	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854780	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854870	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854870	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854480	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854570	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854690	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854780	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/20/2008	590908184854870	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854490	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854580	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854700	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854800	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854880	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854800	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854800	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854880	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854880	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/23/2008	590908184854950	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/23/2008	590908184855060	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/24/2008	590908184854960	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/24/2008	590908184855070	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/24/2008	590908184854490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/24/2008	590908184854490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/24/2008	590908184854580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/24/2008	590908184854580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/24/2008	590908184854700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/24/2008	590908184854700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/24/2008	590908184854800	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/24/2008	590908184854800	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/24/2008	590908184854880	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/24/2008	590908184854880	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	6/25/2008	590908184854800	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854800	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854880	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854880	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854490	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854580	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854700	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854800	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/25/2008	590908184854880	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/27/2008	590908184854490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/27/2008	590908184854490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/27/2008	590908184854580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/27/2008	590908184854580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/27/2008	590908184854700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/27/2008	590908184854700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/27/2008	590908184854800	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/27/2008	590908184854800	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/27/2008	590908184854880	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/27/2008	590908184854880	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/27/2008	590908184855070	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854520	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854600	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854720	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854810	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854890	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854520	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854520	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854600	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854600	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854720	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854720	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854810	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854810	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854890	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854890	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854520	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854600	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854720	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854810	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	6/30/2008	590908184854890	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	6	M	J	9/7/2010	590910295556420	77261	395	62	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	62	62	-	-	-	-	-
1	6	M	J	9/7/2010	590910295556420	77280	375	150	canned documentation	-	-	-	-	-	-	150	150
1	6	M	J	9/7/2010	590910295556420	77300	550	58	signature requirements not met	-	58	58	-	-	-	-	-
1	6	M	J	9/7/2010	590910295556420	77332	200	64	documentation not supportive and canned	-	-	-	-	-	-	64	64
1	6	M	J	9/7/2010	590910295556420	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	9/8/2010	590910295556430	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	6	M	J	9/8/2010	590910295556430	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	9/8/2010	590910295556430	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	168	168
1	6	M	J	9/9/2010	590910295556440	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	9/10/2010	590910295556450	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	9/13/2010	590910295556460	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	6	M	J	9/13/2010	590910295556460	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	9/13/2010	590910295556460	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	168	168
1	6	M	J	9/14/2010	590910295556470	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	9/15/2010	590910295556480	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	9/16/2010	590910295556490	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	6	M	J	9/16/2010	590910295556490	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	9/16/2010	590910295556490	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	168	-	-	-	168
1	6	M	J	9/17/2010	590910295556500	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	9/20/2010	590910295556510	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	9/21/2010	590910295556520	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	9/21/2010	590910295556520	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	9/21/2010	590910295556520	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	168	-	-	-	168
1	6	M	J	9/22/2010	590910295556530	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	9/23/2010	590910295556540	77300	550	58	signature requirements not met	-	-	-	58	-	-	-	58
1	6	M	J	9/23/2010	590910295556540	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	9/24/2010	590910295556550	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	6	M	J	9/24/2010	590910295556550	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	9/24/2010	590910295556550	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	168	-	-	-	168
1	6	M	J	9/27/2010	590910295556560	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	9/28/2010	590910295556570	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	9/29/2010	590910295556580	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	6	M	J	9/29/2010	590910295556580	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	9/29/2010	590910295556580	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	168	-	-	-	168
1	6	M	J	9/30/2010	590910295556590	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	10/1/2010	590910295556600	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	10/4/2010	590910295556610	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	6	M	J	10/4/2010	590910295556610	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	10/4/2010	590910295556610	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	168	168
1	6	M	J	10/18/2010	590910334709730	77261	395	62	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	62	62	-	-	-	-	-
1	6	M	J	10/18/2010	590910334709730	77280	375	150	canned documentation	-	-	-	-	-	-	150	150
1	6	M	J	10/18/2010	590910334709730	77300	550	58	signature requirements not met	-	58	58	-	-	-	-	-
1	6	M	J	10/18/2010	590910334709730	77332	200	64	documentation not supportive and canned	-	-	-	-	-	-	64	64
1	6	M	J	10/18/2010	590910334709730	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	10/19/2010	590910334709740	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	6	M	J	10/19/2010	590910334709740	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	10/19/2010	590910334709740	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	168	-	-	-	168
1	6	M	J	10/20/2010	590910334709750	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	10/21/2010	590910334709760	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	10/22/2010	590910334709770	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	6	M	J	10/22/2010	590910334709770	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	10/22/2010	590910334709770	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	168	-	-	-	168
1	6	M	J	10/25/2010	590910334709780	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	10/26/2010	590910334709790	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	10/27/2010	590910334709800	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	6	M	J	10/27/2010	590910334709800	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	10/27/2010	590910334709800	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	168	168
1	6	M	J	10/28/2010	590910334709810	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	10/29/2010	590910334709820	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	11/1/2010	590910334709830	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	6	M	J	11/1/2010	590910334709830	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	11/1/2010	590910334709830	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	168	168
1	6	M	J	11/2/2010	590910334709840	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	11/4/2010	590910334709850	77300	550	58	signature requirements not met	-	-	-	58	-	-	-	58
1	6	M	J	11/4/2010	590910334709850	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	11/5/2010	590910334709860	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	6	M	J	11/5/2010	590910334709860	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	11/5/2010	590910334709860	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	168	-	-	-	168
1	6	M	J	11/8/2010	590910334709870	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	11/9/2010	590910357571520	77261	395	62	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	62	-	-	-	62
1	6	M	J	11/9/2010	590910357571520	77280	375	150	canned documentation	-	-	-	150	-	-	-	150
1	6	M	J	11/9/2010	590910357571520	77300	550	58	signature requirements not met	-	-	-	58	-	-	-	58
1	6	M	J	11/9/2010	590910357571520	77332	200	64	documentation not supportive and canned	-	-	-	64	-	-	-	64
1	6	M	J	11/9/2010	590910334709880	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	11/10/2010	590910334709890	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	6	M	J	11/10/2010	590910334709890	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	11/10/2010	590910334709890	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	168	168
1	6	M	J	11/10/2010	590910357571530	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	168	168
1	6	M	J	11/12/2010	590910334709900	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	11/15/2010	590910334709910	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	11/16/2010	590910357571560	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	6	M	J	11/16/2010	590910334709920	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	11/16/2010	590910357571560	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	168	-	-	-	168
1	6	M	J	11/17/2010	590911011805320	77261	395	62	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	62	62	-	-	-	-	-
1	6	M	J	11/17/2010	590911011805320	77280	375	150	canned documentation	-	-	-	-	-	-	150	150
1	6	M	J	11/17/2010	590911011805320	77300	550	58	no documentation for DOS, date states 6/14/11	-	-	-	-	-	-	58	58
1	6	M	J	11/17/2010	590911011805320	77332	200	64	documentation not supportive and canned	-	-	-	-	-	-	64	64
1	6	M	J	11/17/2010	590910357571570	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	11/19/2010	590911011805330	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	6	M	J	11/19/2010	590910357571580	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	11/19/2010	590911011805330	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	168	-	-	-	168
1	6	M	J	11/22/2010	590910357571590	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	6	M	J	11/22/2010	590910357571590	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	11/22/2010	590910357571590	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	168	168
1	6	M	J	11/23/2010	590910357571600	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	11/24/2010	590911011805360	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	6	M	J	11/24/2010	590910357571610	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	11/24/2010	590911011805360	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	168	168
1	6	M	J	11/26/2010	590910357571620	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	6	M	J	11/26/2010	590910357571620	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	11/26/2010	590910357571620	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	168	-	-	-	168
1	6	M	J	11/29/2010	590910357571630	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	11/30/2010	590910357571640	77300	550	58	no documentation	-	-	-	58	-	-	-	58
1	6	M	J	11/30/2010	590911011805390	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	6	M	J	11/30/2010	590910357571640	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	11/30/2010	590911011805390	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	168	-	-	-	168
1	6	M	J	12/1/2010	590910357571650	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	12/1/2010	590910357571650	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	12/1/2010	590910357571650	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	168	168
1	6	M	J	12/3/2010	590910357571660	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	12/4/2010	590910357571670	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	12/6/2010	590911011805420	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	6	M	J	12/6/2010	590911011805420	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	12/6/2010	590911011805420	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	168	168
1	6	M	J	12/7/2010	590910357571680	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	6	M	J	12/7/2010	590910357571680	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	12/7/2010	590910357571680	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	168	-	-	-	168
1	6	M	J	12/9/2010	590911011805440	77300	550	58	no documentation	-	-	-	58	-	-	-	58
1	6	M	J	12/9/2010	590910357571690	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	12/13/2010	590911011805450	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	6	M	J	12/13/2010	590910357571700	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	12/13/2010	590911011805450	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	168	168
1	6	M	J	12/14/2010	590910357571710	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	45	-	-	-	45
1	6	M	J	12/14/2010	590910357571710	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	12/14/2010	590910357571710	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	168	-	-	-	168
1	6	M	J	12/15/2010	590911011805470	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	12/20/2010	590911011805480	77336	275	45	documentation does not support, signature does not align with comments	-	-	-	-	-	-	45	45
1	6	M	J	12/20/2010	590911011805480	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	12/20/2010	590911011805480	77427	675	168	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	168	168
1	6	M	J	12/21/2010	590911011805490	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
1	6	M	J	12/29/2010	590911011805500	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
1	6	M	J	1/3/2011	590911011805510	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	6	M	J	1/3/2011	590911011805510	77402	450	165	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	165	-	-	-	165
1	6	M	J	1/3/2011	590911011805510	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154
1	6	M	J	5/25/2011	590911202424840	77261	395	62	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	62	-	-	-	62
1	6	M	J	5/25/2011	590911202424840	77261	395	62	only one per course	-	-	-	62	-	-	-	62
1	6	M	J	5/25/2011	590911202424840	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	6	M	J	5/25/2011	590911202424840	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	6	M	J	5/25/2011	590911202424840	77300	550	59	signature requirements not met	-	-	-	59	-	-	-	59
1	6	M	J	5/25/2011	590911202424840	77300	550	59	signature requirements not met	-	-	-	59	-	-	-	59
1	6	M	J	5/25/2011	590911202424840	77332	200	66	documentation not supportive and canned	-	-	-	66	-	-	-	66
1	6	M	J	5/25/2011	590911202424840	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	6	M	J	5/26/2011	590911202424850	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	6	M	J	5/26/2011	590911202424850	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	6	M	J	5/26/2011	590911202424850	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	6	M	J	5/26/2011	590911202424850	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154
1	6	M	J	5/26/2011	590911202424850	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154
1	6	M	J	5/27/2011	590911202424860	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	6	M	J	5/31/2011	590911202424870	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	6	M	J	6/1/2011	590911202424880	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	6/1/2011	590911202424880	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	6	M	J	6/1/2011	590911202424880	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	6	M	J	6/1/2011	590911202424880	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	6/1/2011	590911202424880	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	6/2/2011	590911202424890	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	6	M	J	6/3/2011	590911202424900	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	6	M	J	6/6/2011	590911202424910	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	6	M	J	6/6/2011	590911202424910	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	6	M	J	6/6/2011	590911202424910	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	6	M	J	6/6/2011	590911202424910	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	6/6/2011	590911202424910	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	6/7/2011	590911202424920	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	6	M	J	6/8/2011	590911202424930	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	6	M	J	6/10/2011	590911202424940	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	6	M	J	6/10/2011	590911202424940	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	6	M	J	6/10/2011	590911202424940	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	6	M	J	6/10/2011	590911202424940	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	6/10/2011	590911202424940	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	6/13/2011	590911202424950	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	6	M	J	6/14/2011	590911202424960	77300	550	59	signature requirements not met	-	-	-	59	-	-	-	59
1	6	M	J	6/14/2011	590911202424960	77300	550	59	signature requirements not met	-	-	-	59	-	-	-	59
1	6	M	J	6/14/2011	590911202424960	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	6	M	J	6/15/2011	590911202424970	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	6	M	J	6/15/2011	590911202424970	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	6	M	J	6/15/2011	590911202424970	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	6	M	J	6/15/2011	590911202424970	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	6/15/2011	590911202424970	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	6/16/2011	590911202424980	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	6	M	J	6/17/2011	590911202424990	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	6	M	J	6/20/2011	590911202425000	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	6	M	J	6/20/2011	590911202425000	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	6	M	J	6/20/2011	590911202425000	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	6	M	J	6/20/2011	590911202425000	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	6/20/2011	590911202425000	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	6/21/2011	590911202425010	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	6	M	J	6/22/2011	590911202425020	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	6	M	J	6/23/2011	590911202425030	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	6	M	J	6/23/2011	590911202425030	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	6	M	J	6/23/2011	590911202425030	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	6	M	J	6/23/2011	590911202425030	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154
1	6	M	J	6/23/2011	590911202425030	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	7/18/2011	590911258276120	77261	395	62	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	62	-	-	-	62
1	6	M	J	7/18/2011	590911258276120	77261	395	62	only one per course	-	-	-	62	-	-	-	62
1	6	M	J	7/18/2011	590911258276120	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	6	M	J	7/18/2011	590911258276120	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
1	6	M	J	7/18/2011	590911258276120	77300	550	59	not signed and dated 10/2/12	-	-	-	59	-	-	-	59
1	6	M	J	7/18/2011	590911258276120	77300	550	59	no documentation	-	-	-	59	-	-	-	59
1	6	M	J	7/18/2011	590911258276120	77332	200	66	documentation not supportive and canned	-	-	-	66	-	-	-	66
1	6	M	J	7/18/2011	590911258276120	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	6	M	J	7/18/2011	590911258276120	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	7/18/2011	590911258276120	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	7/19/2011	590911258276130	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	6	M	J	7/19/2011	590911258276130	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	6	M	J	7/19/2011	590911258276130	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	6	M	J	7/19/2011	590911258276130	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	7/19/2011	590911258276130	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	7/19/2011	590911258276130	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	7/19/2011	590911258276130	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154
1	6	M	J	7/19/2011	590911258276130	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154
1	6	M	J	7/20/2011	590911258276140	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	6	M	J	7/20/2011	590911258276140	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	6	M	J	7/20/2011	590911258276140	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	6	M	J	7/21/2011	590911258276150	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	259	-	259
1	6	M	J	7/21/2011	590911258276150	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	259	-	259
1	6	M	J	7/21/2011	590911258276150	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	259	-	259
1	6	M	J	7/25/2011	590911258276160	77336	275	44	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	44	44
1	6	M	J	7/25/2011	590911258276160	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	6	M	J	7/25/2011	590911258276160	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	259	-	259
1	6	M	J	7/25/2011	590911258276160	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	259	-	259
1	6	M	J	7/25/2011	590911258276160	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	259	-	259
1	6	M	J	7/25/2011	590911258276160	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	7/25/2011	590911258276160	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	7/27/2011	590911258276170	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	6	M	J	7/27/2011	590911258276170	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	6	M	J	7/27/2011	590911258276170	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	6	M	J	7/28/2011	590911258276180	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	7/28/2011	590911258276180	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	7/28/2011	590911258276180	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	7/29/2011	590911258276190	77336	275	44	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	44	-	-	-	44
1	6	M	J	7/29/2011	590911258276190	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	6	M	J	7/29/2011	590911258276190	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	7/29/2011	590911258276190	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	7/29/2011	590911258276190	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	7/29/2011	590911258276190	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	7/29/2011	590911258276190	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154
1	6	M	J	8/1/2011	590911258276200	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	6	M	J	8/1/2011	590911258276200	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	6	M	J	8/1/2011	590911258276200	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	6	M	J	8/15/2011	590911258276210	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	259	-	259
1	6	M	J	8/16/2011	590911258276220	77336	275	44	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	44	-	-	-	44
1	6	M	J	8/16/2011	590911258276220	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	6	M	J	8/16/2011	590911258276220	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	8/16/2011	590911258276220	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	8/16/2011	590911258276220	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	8/16/2011	590911258276220	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154
1	6	M	J	8/16/2011	590911258276220	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154
1	6	M	J	8/17/2011	590911258276230	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	6	M	J	8/17/2011	590911258276230	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	6	M	J	8/17/2011	590911258276230	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	6	M	J	8/18/2011	590911258276240	77300	550	59	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	59	-	-	-	59
1	6	M	J	8/18/2011	590911258276240	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	8/18/2011	590911258276240	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154
1	6	M	J	8/19/2011	590911258276250	77336	275	44	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	44	-	-	-	44
1	6	M	J	8/19/2011	590911258276250	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	44	-	-	-	44
1	6	M	J	8/19/2011	590911258276250	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	6	M	J	8/19/2011	590911258276250	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	8/19/2011	590911258276250	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	8/19/2011	590911258276250	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154
1	6	M	J	8/19/2011	590911258276250	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	154	-	-	-	154
1	6	M	J	8/22/2011	590911258276260	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	6	M	J	8/22/2011	590911258276260	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	6	M	J	8/22/2011	590911258276260	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	6	M	J	8/23/2011	590911258276270	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	8/24/2011	590911258276280	77336	275	44	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	44	44
1	6	M	J	8/24/2011	590911258276280	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	6	M	J	8/24/2011	590911258276280	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	259	-	259
1	6	M	J	8/24/2011	590911258276280	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	259	-	259
1	6	M	J	8/24/2011	590911258276280	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	259	-	259
1	6	M	J	8/24/2011	590911258276280	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	8/24/2011	590911258276280	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	8/25/2011	590911258276290	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	6	M	J	8/25/2011	590911258276290	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	8/25/2011	590911258276290	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	8/26/2011	590911258276300	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	8/26/2011	590911258276300	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	8/26/2011	590911258276300	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	6	M	J	8/29/2011	590911258276310	77336	275	44	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	44	44
1	6	M	J	8/29/2011	590911258276310	77336	275	44	documentation does not support, signature does not align with comments	-	-	-	-	-	-	44	44
1	6	M	J	8/29/2011	590911258276310	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	259	-	259
1	6	M	J	8/29/2011	590911258276310	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	259	-	259
1	6	M	J	8/29/2011	590911258276310	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	-	294	294
1	6	M	J	8/29/2011	590911258276310	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	8/29/2011	590911258276310	77427	675	154	documentation does not support, signature does not align with comments & separate note not signed	-	-	-	-	-	-	154	154
1	6	M	J	9/6/2012	590912314094810	77261	395	60	no medical record provided	60	-	60	-	-	-	-	-
1	6	M	J	9/6/2012	590912314094810	77280	375	158	no medical record provided	158	-	158	-	-	-	-	-
1	6	M	J	9/6/2012	590912314094810	77280	375	158	no medical record provided	158	-	158	-	-	-	-	-
1	6	M	J	9/6/2012	590912314094810	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
1	6	M	J	9/6/2012	590912314094810	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
1	6	M	J	9/6/2012	590912314094810	77332	200	65	no medical record provided	65	-	65	-	-	-	-	-
1	6	M	J	9/6/2012	590912314094810	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/6/2012	590912314094810	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/6/2012	590912314094810	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/6/2012	590912314094810	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/7/2012	590912314094870	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	9/7/2012	590912314094870	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	9/7/2012	590912314094870	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/7/2012	590912314094870	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/7/2012	590912314094870	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/7/2012	590912314094870	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/7/2012	590912314094870	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	9/7/2012	590912314094870	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	9/10/2012	590912314094920	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/10/2012	590912314094920	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/10/2012	590912314094920	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/10/2012	590912314094920	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/11/2012	590912314094890	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/11/2012	590912314094890	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/11/2012	590912314094890	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/11/2012	590912314094890	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/12/2012	590912314094830	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	9/12/2012	590912314094830	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	9/12/2012	590912314094830	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/12/2012	590912314094830	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/12/2012	590912314094830	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/12/2012	590912314094830	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/12/2012	590912314094830	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	9/12/2012	590912314094830	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	9/13/2012	590912314094980	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/13/2012	590912314094980	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/13/2012	590912314094980	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/13/2012	590912314094980	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/14/2012	590912314094960	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/14/2012	590912314094960	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/14/2012	590912314094960	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/14/2012	590912314094960	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/17/2012	590912314095100	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	9/17/2012	590912314095100	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	9/17/2012	590912314095100	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/17/2012	590912314095100	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/17/2012	590912314095100	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/17/2012	590912314095100	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/17/2012	590912314095100	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	9/17/2012	590912314095100	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	9/18/2012	590912314095060	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/18/2012	590912314095060	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/18/2012	590912314095060	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/18/2012	590912314095060	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/19/2012	590912314095040	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/19/2012	590912314095040	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/19/2012	590912314095040	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/19/2012	590912314095040	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/20/2012	590912314095080	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	9/20/2012	590912314095080	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	9/20/2012	590912314095080	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/20/2012	590912314095080	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	9/20/2012	590912314095080	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/20/2012	590912314095080	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/20/2012	590912314095080	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	9/20/2012	590912314095080	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	9/21/2012	590912314095010	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/21/2012	590912314095010	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/21/2012	590912314095010	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/21/2012	590912314095010	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/24/2012	590912314095130	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
1	6	M	J	9/24/2012	590912314095130	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
1	6	M	J	9/24/2012	590912314095130	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/24/2012	590912314095130	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/24/2012	590912314095130	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/24/2012	590912314095130	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/25/2012	590912314095240	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	9/25/2012	590912314095240	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	9/25/2012	590912314095240	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/25/2012	590912314095240	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/25/2012	590912314095240	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/25/2012	590912314095240	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/25/2012	590912314095240	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	9/25/2012	590912314095240	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	9/26/2012	590912314095260	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/26/2012	590912314095260	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/26/2012	590912314095260	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/26/2012	590912314095260	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/27/2012	590912314095190	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/27/2012	590912314095190	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/27/2012	590912314095190	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/27/2012	590912314095190	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/28/2012	590912314095150	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	9/28/2012	590912314095150	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	9/28/2012	590912314095150	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/28/2012	590912314095150	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/28/2012	590912314095150	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/28/2012	590912314095150	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	9/28/2012	590912314095150	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	9/28/2012	590912314095150	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	10/2/2012	590912314095290	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/2/2012	590912314095290	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/2/2012	590912314095290	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/2/2012	590912314095290	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/3/2012	590912314095340	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/3/2012	590912314095340	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/3/2012	590912314095340	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/3/2012	590912314095340	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/4/2012	590912314095310	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	10/4/2012	590912314095310	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	10/4/2012	590912314095310	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/4/2012	590912314095310	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/4/2012	590912314095310	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/4/2012	590912314095310	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/4/2012	590912314095310	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	10/4/2012	590912314095310	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	10/8/2012	591112333020620	77261	395	60	no medical record provided	60	-	60	-	-	-	-	-
1	6	M	J	10/8/2012	591112333020620	77261	395	60	no medical record provided	60	-	60	-	-	-	-	-
1	6	M	J	10/8/2012	591112333020620	77280	375	158	no medical record provided	158	-	158	-	-	-	-	-
1	6	M	J	10/8/2012	591112333020620	77280	375	158	no medical record provided	158	-	158	-	-	-	-	-
1	6	M	J	10/8/2012	591112333020620	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
1	6	M	J	10/8/2012	591112333020620	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
1	6	M	J	10/8/2012	591112333020620	77332	200	65	no medical record provided	65	-	65	-	-	-	-	-
1	6	M	J	10/8/2012	591112333020620	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/8/2012	591112333020620	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/8/2012	591112333020620	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/8/2012	591112333020620	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/9/2012	591112333020640	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	10/9/2012	591112333020640	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	10/9/2012	591112333020640	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/9/2012	591112333020640	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/9/2012	591112333020640	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/9/2012	591112333020640	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/9/2012	591112333020640	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	10/9/2012	591112333020640	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	10/10/2012	591112333020600	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/10/2012	591112333020600	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/10/2012	591112333020600	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/10/2012	591112333020600	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/11/2012	591112333020660	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/11/2012	591112333020660	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/11/2012	591112333020660	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	10/11/2012	591112333020660	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/12/2012	591112333020680	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	10/12/2012	591112333020680	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	10/12/2012	591112333020680	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/12/2012	591112333020680	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/12/2012	591112333020680	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/12/2012	591112333020680	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/12/2012	591112333020680	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	10/12/2012	591112333020680	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	10/15/2012	591112333020700	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/15/2012	591112333020700	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/15/2012	591112333020700	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/15/2012	591112333020700	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/16/2012	591112333020760	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/16/2012	591112333020760	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/16/2012	591112333020760	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/16/2012	591112333020760	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/17/2012	591112333020740	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	10/17/2012	591112333020740	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	10/17/2012	591112333020740	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/17/2012	591112333020740	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/17/2012	591112333020740	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/17/2012	591112333020740	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	10/17/2012	591112333020740	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	10/18/2012	591112333020780	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/18/2012	591112333020780	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/18/2012	591112333020780	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/18/2012	591112333020780	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/19/2012	591112333020720	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/19/2012	591112333020720	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/19/2012	591112333020720	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/19/2012	591112333020720	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/22/2012	591112333020820	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	10/22/2012	591112333020820	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	10/22/2012	591112333020820	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/22/2012	591112333020820	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/22/2012	591112333020820	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/22/2012	591112333020820	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/22/2012	591112333020820	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	10/22/2012	591112333020820	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	10/23/2012	591112333020800	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/23/2012	591112333020800	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/23/2012	591112333020800	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/23/2012	591112333020800	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/29/2012	591112333020860	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
1	6	M	J	10/29/2012	591112333020860	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/30/2012	591112333020890	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	10/30/2012	591112333020890	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	10/30/2012	591112333020890	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	10/31/2012	591112333020870	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	11/1/2012	591112333020840	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	11/2/2012	591112333020880	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	11/2/2012	591112333020880	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	11/2/2012	591112333020880	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	11/5/2012	591112333020900	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	11/6/2012	591112333020920	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	11/12/2012	591112333020910	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
1	6	M	J	11/12/2012	591112333020910	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
1	6	M	J	11/12/2012	591112333020910	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
1	6	M	J	7/16/2013	590113273043230	77261	395	57	no medical record provided	57	-	57	-	-	-	-	-
1	6	M	J	7/16/2013	590113273043230	77261	395	57	no medical record provided	57	-	57	-	-	-	-	-
1	6	M	J	7/16/2013	590113273043230	77280	375	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	7/16/2013	590113273043230	77280	375	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	7/16/2013	590113273043230	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	6	M	J	7/16/2013	590113273043230	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	6	M	J	7/16/2013	590113273043220	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
1	6	M	J	7/16/2013	591013318829620	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	7/17/2013	590113322052180	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	7/17/2013	590113322052180	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	7/17/2013	590113322052180	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	7/18/2013	591013318829680	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	7/19/2013	591013318829700	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	7/22/2013	590113273043270	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	7/22/2013	591013318829660	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	7/22/2013	590113273043270	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	7/23/2013	591013318829640	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	7/24/2013	591013318829720	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	7/25/2013	590113273043300	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	7/25/2013	591013318829800	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	7/25/2013	590113273043300	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	7/26/2013	591013318829740	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	7/29/2013	591013318829780	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	7/30/2013	59011273043330	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	7/30/2013	591013318829760	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	7/30/2013	59011273043330	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	7/31/2013	591013318829820	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	8/1/2013	59011273043350	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	6	M	J	8/1/2013	59011273043350	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	6	M	J	8/1/2013	591013318829880	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	8/2/2013	59011273043360	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	8/2/2013	591013318829860	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	8/2/2013	59011273043360	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	8/5/2013	591013318829840	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	8/6/2013	591013318829900	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	8/7/2013	590113273043390	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	8/7/2013	591013318829940	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	8/7/2013	590113273043390	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	8/8/2013	591013318829960	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	8/9/2013	591013318829980	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	8/10/2013	590113273043420	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	8/10/2013	591013318830000	77412	700	377	no medical record provided	377	-	377	-	-	-	-	-
1	6	M	J	8/10/2013	590113273043420	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	9/26/2013	591113360185190	77261	395	57	no medical record provided	57	-	57	-	-	-	-	-
1	6	M	J	9/26/2013	591113360185190	77261	395	22	no medical record provided	22	-	22	-	-	-	-	-
1	6	M	J	9/26/2013	591113360185190	77280	375	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	9/26/2013	591113360185190	77280	375	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	9/26/2013	591113360185190	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	6	M	J	9/26/2013	591113360185190	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	6	M	J	9/26/2013	591113360185190	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
1	6	M	J	9/26/2013	591113360185190	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	9/26/2013	591113360185190	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	9/27/2013	591113360185220	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	9/27/2013	591113360185220	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	9/27/2013	591113360185220	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	9/27/2013	591113360185220	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	9/30/2013	591113360185360	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	9/30/2013	591113360185360	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/1/2013	591113360185340	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/1/2013	591113360185340	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/2/2013	591113360185320	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	10/2/2013	591113360185320	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/2/2013	591113360185320	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/2/2013	591113360185320	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	10/3/2013	591113360185260	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/3/2013	591113360185260	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/4/2013	591113360185280	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/4/2013	591113360185280	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/7/2013	591113360185380	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	10/7/2013	591113360185380	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/7/2013	591113360185380	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/7/2013	591113360185380	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	10/8/2013	591113360185780	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/8/2013	591113360185780	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/9/2013	591113360185400	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/9/2013	591113360185400	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/10/2013	591113360185940	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	10/10/2013	591113360185940	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/10/2013	591113360185940	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/10/2013	591113360185940	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	10/14/2013	591113360185980	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/14/2013	591113360185980	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/15/2013	591113360186010	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	6	M	J	10/15/2013	591113360186010	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/15/2013	591113360186010	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/16/2013	591113360185960	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	10/16/2013	591113360185960	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/16/2013	591113360185960	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/16/2013	591113360185960	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	10/17/2013	591113360186030	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/17/2013	591113360186030	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/18/2013	591113360186080	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/18/2013	591113360186080	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/21/2013	591113360186060	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	10/21/2013	591113360186060	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/21/2013	591113360186060	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/21/2013	591113360186060	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
1	6	M	J	10/22/2013	591113360186120	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/22/2013	591113360186120	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/23/2013	591113360186100	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.6**

Summary of Reviewed Sampled Claims [1]

Patient M.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	6	M	J	10/23/2013	591113360186100	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/24/2013	591113360186140	77336	275	35	no medical record provided	35	-	35	-	-	-	-	-
1	6	M	J	10/24/2013	591113360186140	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/24/2013	591113360186140	77401	450	33	no medical record provided	33	-	33	-	-	-	-	-
1	6	M	J	10/24/2013	591113360186140	77427	675	142	no medical record provided	142	-	142	-	-	-	-	-
							$ 356,890	**$ 126,791**		**$ 73,953**	**$ 301**	**$ 74,254**	**$ 29,061**	**$ -**	**$ 11,935**	**$ 9,827**	**$ 50,824**

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.7**

Summary of Reviewed Sampled Claims [1]

Patient N.P.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	7	N	P	4/3/2012	591112151329420	77261	$ 395	$ 60	no documentation	$ -	$ -	$ -	$ -	$ 60	$ -	$ -	$ 60
1	7	N	P	4/3/2012	591112151329420	77261	395	60	no documentation	-	-	-	-	60	-	-	60
1	7	N	P	4/3/2012	591112151329420	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	7	N	P	4/3/2012	591112151329420	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	7	N	P	4/3/2012	591112151329420	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	7	N	P	4/3/2012	591112151329420	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	7	N	P	4/3/2012	591112151329420	77332	200	65	no documentation	-	-	-	-	65	-	-	65
1	7	N	P	4/3/2012	591112151329420	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	4/3/2012	591112151329420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/3/2012	591112151329420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/3/2012	591112151329420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/4/2012	591112151329450	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	4/4/2012	591112151329450	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	4/4/2012	591112151329450	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	4/4/2012	591112151329450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/4/2012	591112151329450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/4/2012	591112151329450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/4/2012	591112151329450	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	4/4/2012	591112151329450	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	4/5/2012	591112151329540	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	4/5/2012	591112151329540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/5/2012	591112151329540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/5/2012	591112151329540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/6/2012	591112151329550	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	4/6/2012	591112151329550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/6/2012	591112151329550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/6/2012	591112151329550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/9/2012	591112151329520	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	4/9/2012	591112151329520	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	4/9/2012	591112151329520	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	4/9/2012	591112151329520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/9/2012	591112151329520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/9/2012	591112151329520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/9/2012	591112151329520	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	4/9/2012	591112151329520	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	4/10/2012	591112151329610	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	4/10/2012	591112151329610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/10/2012	591112151329610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/10/2012	591112151329610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/11/2012	591112151329590	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	4/11/2012	591112151329590	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/11/2012	591112151329590	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/11/2012	591112151329590	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/12/2012	591112151329570	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	4/12/2012	591112151329570	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	4/12/2012	591112151329570	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	4/12/2012	591112151329570	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/12/2012	591112151329570	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.7**

Summary of Reviewed Sampled Claims [1]

Patient N.P.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	7	N	P	4/12/2012	591112151329570	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/12/2012	591112151329570	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	4/12/2012	591112151329570	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	4/13/2012	591112151329750	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	4/13/2012	591112151329750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/13/2012	591112151329750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/13/2012	591112151329750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/16/2012	591112151329670	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	4/16/2012	591112151329670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/16/2012	591112151329670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/16/2012	591112151329670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/17/2012	591112151329640	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	7	N	P	4/17/2012	591112151329640	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	7	N	P	4/17/2012	591112151329640	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	4/17/2012	591112151329640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/17/2012	591112151329640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/17/2012	591112151329640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/17/2012	591112151329640	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	7	N	P	4/17/2012	591112151329640	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	7	N	P	4/18/2012	591112151329730	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	4/18/2012	591112151329730	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/18/2012	591112151329730	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/18/2012	591112151329730	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/19/2012	591112151329700	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	7	N	P	4/19/2012	591112151329700	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	7	N	P	4/19/2012	591112151329700	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	4/19/2012	591112151329700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/19/2012	591112151329700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/19/2012	591112151329700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/23/2012	591112151329760	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	7	N	P	4/23/2012	591112151329760	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	7	N	P	4/23/2012	591112151329760	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	4/23/2012	591112151329760	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/23/2012	591112151329760	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/23/2012	591112151329760	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/23/2012	591112151329760	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	7	N	P	4/23/2012	591112151329760	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	7	N	P	4/24/2012	591112151329810	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	4/24/2012	591112151329810	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/24/2012	591112151329810	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/24/2012	591112151329810	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/25/2012	591112151329780	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	4/25/2012	591112151329780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/25/2012	591112151329780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/25/2012	591112151329780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/26/2012	591112151329830	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	4/26/2012	591112180755780	77336	275	39	no documentation	-	-	-	39	-	-	-	39

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.7**

Summary of Reviewed Sampled Claims [1]

Patient N.P.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	7	N	P	4/26/2012	591112151329830	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	4/26/2012	591112151329830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/26/2012	591112151329830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/26/2012	591112151329830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/26/2012	591112151329830	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	4/26/2012	591112151329830	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	4/27/2012	591112151329850	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	4/27/2012	591112151329850	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/27/2012	591112151329850	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/27/2012	591112151329850	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	4/30/2012	591112151329920	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	4/30/2012	591112151329920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/30/2012	591112151329920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	4/30/2012	591112151329920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	5/1/2012	591112151329880	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	5/1/2012	591112151329880	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	5/1/2012	591112151329880	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	5/1/2012	591112151329880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	5/1/2012	591112151329880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	5/1/2012	591112151329880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	5/1/2012	591112151329880	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	5/1/2012	591112151329880	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	6/19/2012	591112230599140	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	7	N	P	6/19/2012	591112230599140	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	7	N	P	6/19/2012	591112230599140	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	7	N	P	6/19/2012	591112230599140	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	7	N	P	6/19/2012	591112230599140	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	7	N	P	6/19/2012	591112230599140	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	7	N	P	6/19/2012	591112230599140	77332	200	65	no documentation	-	-	-	65	-	-	-	65
1	7	N	P	6/19/2012	591112230599140	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	6/19/2012	591112230599140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	6/19/2012	591112230599140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	6/19/2012	591112230599140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	6/20/2012	591112230599100	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	7	N	P	6/20/2012	591112230599100	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	7	N	P	6/20/2012	591112230599100	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	6/20/2012	591112230599100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	6/20/2012	591112230599100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	6/20/2012	591112230599100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	6/20/2012	591112230599100	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	7	N	P	6/20/2012	591112230599100	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	7	N	P	6/21/2012	591112230599070	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	6/21/2012	591112230599070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	6/21/2012	591112230599070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	6/21/2012	591112230599070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	6/22/2012	591112230599160	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	6/22/2012	591112230599160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	6/22/2012	591112230599160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.7**

Summary of Reviewed Sampled Claims [1]

Patient N.P.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	7	N	P	6/22/2012	591112230599160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	6/25/2012	591112230599210	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	7	N	P	6/25/2012	591112230599210	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	7	N	P	6/25/2012	591112230599210	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	6/25/2012	591112230599210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	6/25/2012	591112230599210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	6/25/2012	591112230599210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	6/25/2012	591112230599210	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	7	N	P	6/25/2012	591112230599210	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	7	N	P	6/26/2012	591112230599290	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	6/26/2012	591112230599290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	6/26/2012	591112230599290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	6/26/2012	591112230599290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/2/2012	591112230599260	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	7/2/2012	591112230599260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	7/2/2012	591112230599260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	7/2/2012	591112230599260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	7/3/2012	591112230599190	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	7/3/2012	591112230599190	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	7/3/2012	591112230599190	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	7/3/2012	591112230599190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/3/2012	591112230599190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/3/2012	591112230599190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/3/2012	591112230599190	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	7/3/2012	591112230599190	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	7/5/2012	591112230599230	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	7/5/2012	591112230599230	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	7/5/2012	591112230599230	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	7/5/2012	591112230599230	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	7/6/2012	591112230599360	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	7/6/2012	591112230599360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	7/6/2012	591112230599360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	7/6/2012	591112230599360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	7/9/2012	591112230599380	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	7/9/2012	591112230599380	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	7/9/2012	591112230599380	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	7/9/2012	591112230599380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/9/2012	591112230599380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/9/2012	591112230599380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/9/2012	591112230599380	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	7/9/2012	591112230599380	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	7/10/2012	591112230599410	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	7/10/2012	591112230599410	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/10/2012	591112230599410	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/10/2012	591112230599410	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/11/2012	591112230599330	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	7	N	P	7/11/2012	591112230599330	77300	575	57	no documentation	-	-	-	57	-	-	-	57

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.7**

Summary of Reviewed Sampled Claims [1]

Patient N.P.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	7	N	P	7/11/2012	591112230599330	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	7/11/2012	591112230599330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/11/2012	591112230599330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/11/2012	591112230599330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/12/2012	591112230599450	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	7/12/2012	591112230599450	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	7/12/2012	591112230599450	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	7/12/2012	591112230599450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/12/2012	591112230599450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/12/2012	591112230599450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/12/2012	591112230599450	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	7/12/2012	591112230599450	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	7/13/2012	591112230599430	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	7/13/2012	591112230599430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/13/2012	591112230599430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/13/2012	591112230599430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/16/2012	591112230599490	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	7/16/2012	591112230599490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/16/2012	591112230599490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/16/2012	591112230599490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/17/2012	591112230596740	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	7/17/2012	591112230596740	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	7/17/2012	591112230596740	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	7/17/2012	591112230596740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/17/2012	591112230596740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/17/2012	591112230596740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/17/2012	591112230596740	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	7/17/2012	591112230596740	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	7/18/2012	591112230596630	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	7/18/2012	591112230596630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/18/2012	591112230596630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/18/2012	591112230596630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/19/2012	591112230599470	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	7/19/2012	591112230599470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/19/2012	591112230599470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/19/2012	591112230599470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/20/2012	591112230596800	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	7/20/2012	591112230596800	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	7/20/2012	591112230596800	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	7/20/2012	591112230596800	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/20/2012	591112230596800	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/20/2012	591112230596800	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	7/20/2012	591112230596800	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	7/20/2012	591112230596800	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	11/5/2012	591112361735490	77261	395	60	no documentation	-	-	-	-	60	-	-	60
1	7	N	P	11/5/2012	591112361735490	77261	395	60	no documentation	-	-	-	-	60	-	-	60
1	7	N	P	11/5/2012	591112361735490	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	7	N	P	11/5/2012	591112361735490	77280	375	158	no documentation	-	-	-	-	158	-	-	158

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.7**

Summary of Reviewed Sampled Claims [1]

Patient N.P.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	7	N	P	11/5/2012	591112361735490	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	7	N	P	11/5/2012	591112361735490	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	7	N	P	11/5/2012	591112361735490	77332	200	65	no documentation	-	-	-	-	65	-	-	65
1	7	N	P	11/5/2012	591112361735490	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	11/5/2012	591112361735490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/5/2012	591112361735490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/5/2012	591112361735490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/6/2012	591112361735540	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	11/6/2012	591112361735540	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	11/6/2012	591112361735540	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	11/6/2012	591112361735540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/6/2012	591112361735540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/6/2012	591112361735540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/6/2012	591112361735540	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	11/6/2012	591112361735540	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	11/7/2012	591112361735640	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	11/7/2012	591112361735640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/7/2012	591112361735640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/7/2012	591112361735640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/8/2012	591112361735740	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	11/8/2012	591112361735740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/8/2012	591112361735740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/8/2012	591112361735740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/9/2012	591112361735680	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	11/9/2012	591112361735680	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	11/9/2012	591112361735680	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	11/9/2012	591112361735680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/9/2012	591112361735680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/9/2012	591112361735680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/9/2012	591112361735680	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	11/9/2012	591112361735680	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	11/12/2012	591112361735720	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	11/12/2012	591112361735720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/12/2012	591112361735720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/12/2012	591112361735720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/13/2012	591112361735700	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	11/13/2012	591112361735700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/13/2012	591112361735700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/13/2012	591112361735700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/14/2012	591112361735660	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	7	N	P	11/14/2012	591112361735660	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	7	N	P	11/14/2012	591112361735660	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	11/14/2012	591112361735660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/14/2012	591112361735660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/14/2012	591112361735660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/14/2012	591112361735660	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	7	N	P	11/14/2012	591112361735660	77427	675	151	no documentation	-	-	-	-	151	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.7**

Summary of Reviewed Sampled Claims [1]

Patient N.P.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	7	N	P	11/15/2012	591112361735820	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	11/15/2012	591112361735820	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/15/2012	591112361735820	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/15/2012	591112361735820	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/16/2012	591112361735760	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	11/16/2012	591112361735760	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/16/2012	591112361735760	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/16/2012	591112361735760	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/26/2012	591112361735840	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	7	N	P	11/26/2012	591112361735840	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	7	N	P	11/26/2012	591112361735840	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	11/26/2012	591112361735840	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/26/2012	591112361735840	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/26/2012	591112361735840	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/26/2012	591112361735840	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	7	N	P	11/26/2012	591112361735840	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	7	N	P	11/27/2012	591112361735780	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	11/27/2012	591112361735780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/27/2012	591112361735780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/27/2012	591112361735780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/28/2012	591112361735800	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	7	N	P	11/28/2012	591112361735800	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	7	N	P	11/28/2012	591112361735800	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	11/28/2012	591112361735800	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/28/2012	591112361735800	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/28/2012	591112361735800	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	11/29/2012	591112361735900	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	11/29/2012	591112361735900	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	11/29/2012	591112361735900	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	11/29/2012	591112361735900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/29/2012	591112361735900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/29/2012	591112361735900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/29/2012	591112361735900	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	11/29/2012	591112361735900	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	11/30/2012	591112361735860	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	11/30/2012	591112361735860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/30/2012	591112361735860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	11/30/2012	591112361735860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	12/3/2012	591112361735880	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	12/3/2012	591112361735880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	12/3/2012	591112361735880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	12/3/2012	591112361735880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	12/4/2012	591112361735980	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	12/4/2012	591112361735980	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	12/4/2012	591112361735980	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	12/4/2012	591112361735980	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.7**

Summary of Reviewed Sampled Claims [1]

Patient N.P.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	7	N	P	12/4/2012	591112361735980	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	12/4/2012	591112361735980	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	12/4/2012	591112361735980	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	12/4/2012	591112361735980	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	12/5/2012	591112361736000	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	7	N	P	12/5/2012	591112361736000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	12/5/2012	591112361736000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	12/5/2012	591112361736000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	7	N	P	12/6/2012	591112361735960	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	12/6/2012	591112361735960	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	12/6/2012	591112361735960	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	12/6/2012	591112361735960	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	12/7/2012	591112361735940	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	12/7/2012	591112361735940	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	7	N	P	12/7/2012	591112361735940	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	7	N	P	12/7/2012	591112361735940	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	12/7/2012	591112361735940	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	12/7/2012	591112361735940	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	7	N	P	12/7/2012	591112361735940	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	12/7/2012	591112361735940	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	7	N	P	6/3/2013	591113249738240	77261	395	57	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	57	57
1	7	N	P	6/3/2013	591113249738240	77261	395	57	one per course, cloned and signature requirements not met	-	-	-	-	-	-	57	57
1	7	N	P	6/3/2013	591113249738240	77280	375	142	no documentation	-	-	-	-	142	-	-	142
1	7	N	P	6/3/2013	591113249738240	77280	375	142	no documentation	-	-	-	-	142	-	-	142
1	7	N	P	6/3/2013	591113249738240	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	7	N	P	6/3/2013	591113249738240	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	7	N	P	6/3/2013	591113249738240	77334	380	117	no documentation	-	-	-	-	117	-	-	117
1	7	N	P	6/3/2013	591013318831170	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	6/4/2013	591113249738260	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	7	N	P	6/4/2013	591013318831150	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	6/4/2013	591113249738260	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	7	N	P	6/5/2013	591013318831190	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	6/6/2013	591013318831230	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	6/7/2013	591113249738320	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	7	N	P	6/7/2013	591013318831250	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	6/7/2013	591113249738320	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	7	N	P	6/10/2013	591013318828880	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	6/11/2013	591013318831210	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	6/12/2013	591113249738410	77336	275	35	documentation does not support time of BID Fx	-	-	-	-	-	-	35	35
1	7	N	P	6/12/2013	591013318828910	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	6/12/2013	591113249738410	77427	675	142	documentation does not support time of BID Fx	-	-	-	-	-	-	142	142
1	7	N	P	6/13/2013	591013318828970	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	6/17/2013	591013318828930	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	6/18/2013	591113249738450	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	7	N	P	6/18/2013	591013318828990	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	6/18/2013	591113249738450	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	7	N	P	6/19/2013	591013318829010	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	6/20/2013	591113249738550	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	7	N	P	6/20/2013	591113249738550	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	7	N	P	6/20/2013	591013318829070	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	6/21/2013	591113249738530	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.7**

Summary of Reviewed Sampled Claims [1]

Patient N.P.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	7	N	P	6/21/2013	591013318829120	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	6/21/2013	591113249738530	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	7	N	P	6/25/2013	591013318829050	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	7/8/2013	591013318829100	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	7/9/2013	591113249738590	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	7	N	P	7/9/2013	591013318829480	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	7/9/2013	591113249738590	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	7	N	P	7/10/2013	591013318829160	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	7/11/2013	591013318829500	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	7/12/2013	591113249738690	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	7	N	P	7/12/2013	591013318829210	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	7/12/2013	591113249738690	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	7	N	P	7/15/2013	591013318829460	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	33	33	-	-	-	-	-
1	7	N	P	7/16/2013	591013318829560	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	33	33	-	-	-	-	-
1	7	N	P	7/17/2013	591113249738780	77336	275	35	documentation does not support time of BID Fx	-	-	-	-	-	-	35	35
1	7	N	P	7/17/2013	591013318829540	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	33	33	-	-	-	-	-
1	7	N	P	7/17/2013	591113249738780	77427	675	142	documentation does not support time of BID Fx	-	-	-	-	-	-	142	142
1	7	N	P	7/18/2013	591013318829520	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	33	-	-	-	33
1	7	N	P	7/19/2013	591013318829580	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	33	-	-	-	33
1	7	N	P	7/22/2013	591113249738830	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	7	N	P	7/22/2013	591113249738830	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	7	N	P	7/23/2013	591013318829600	77401	450	33	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	33	-	-	-	33
1	7	N	P	9/4/2013	591913336548080	77261	395	57	no documentation	-	-	-	-	57	-	-	57
1	7	N	P	9/4/2013	591913336548080	77261	395	57	no documentation	-	-	-	-	57	-	-	57
1	7	N	P	9/4/2013	591913336548080	77280	375	142	no documentation	-	-	-	-	142	-	-	142
1	7	N	P	9/4/2013	591913336548080	77280	375	142	no documentation	-	-	-	-	142	-	-	142
1	7	N	P	9/4/2013	591913336548080	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	7	N	P	9/4/2013	591913336548080	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	7	N	P	9/4/2013	591913336548080	77332	200	63	no documentation	-	-	-	-	63	-	-	63
1	7	N	P	9/4/2013	591913336548080	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	9/5/2013	591913336548000	77336	275	35	no signatures, not supportive	-	-	-	35	-	-	-	35
1	7	N	P	9/5/2013	591913336548000	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	9/5/2013	591913336548000	77427	675	142	no signatures, not supportive	-	-	-	142	-	-	-	142
1	7	N	P	9/6/2013	591913336548030	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	9/9/2013	591913336548150	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	9/10/2013	591913336548290	77336	275	35	no signatures, not supportive	-	-	-	-	-	-	35	35
1	7	N	P	9/10/2013	591913336548290	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	9/10/2013	591913336548290	77427	675	142	no signatures, not supportive	-	-	-	-	-	-	142	142
1	7	N	P	9/11/2013	591913336548260	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	9/12/2013	591913336548210	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	9/13/2013	591913336548170	77336	275	35	no signatures, not supportive	-	-	-	35	-	-	-	35
1	7	N	P	9/13/2013	591913336548170	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	9/13/2013	591913336548170	77427	675	142	no signatures, not supportive	-	-	-	142	-	-	-	142
1	7	N	P	9/16/2013	591913336548330	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	9/17/2013	591913336548620	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	9/18/2013	591913336548420	77336	275	35	no signatures, not supportive	-	-	-	35	-	-	-	35
1	7	N	P	9/18/2013	591913336548420	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	9/18/2013	591913336548420	77427	675	142	no signatures, not supportive	-	-	-	142	-	-	-	142
1	7	N	P	9/19/2013	591913336548360	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	9/20/2013	591913336548380	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	7	N	P	9/20/2013	591913336548380	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	9/23/2013	591913336548400	77336	275	35	no signatures, not supportive	-	-	-	35	-	-	-	35
1	7	N	P	9/23/2013	591913336548400	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.7**

Summary of Reviewed Sampled Claims [1]

Patient N.P.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	7	N	P	9/23/2013	591913336548400	77427	675	142	no signatures, not supportive	-	-	-	142	-	-	-	142
1	7	N	P	9/24/2013	591913336548740	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	9/25/2013	591913336548690	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	9/26/2013	591913336548710	77336	275	35	no signatures, not supportive	-	-	-	35	-	-	-	35
1	7	N	P	9/26/2013	591913336548710	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	9/26/2013	591913336548710	77427	675	142	no signatures, not supportive	-	-	-	142	-	-	-	142
1	7	N	P	9/27/2013	591913336548910	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
1	7	N	P	10/1/2013	591913336548870	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	10/7/2013	591913336548840	77336	275	35	no signatures, not supportive	-	-	-	-	-	-	35	35
1	7	N	P	10/7/2013	591913336548840	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
1	7	N	P	10/7/2013	591913336548840	77427	675	142	no signatures, not supportive	-	-	-	-	-	-	142	142
1	7	N	P	3/3/2014	591114111900410	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	7	N	P	3/3/2014	591114111900410	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	7	N	P	3/3/2014	591114111900410	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	7	N	P	3/3/2014	591114111900410	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	7	N	P	3/3/2014	591114111900410	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	7	N	P	3/3/2014	591114111900410	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	7	N	P	3/3/2014	591114111900410	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
1	7	N	P	3/4/2014	591114111900470	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	7	N	P	3/4/2014	591114111900470	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	7	N	P	3/7/2014	591114111900490	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	7	N	P	3/7/2014	591114111900490	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	7	N	P	3/12/2014	591114111900740	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	7	N	P	3/12/2014	591114111900740	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	7	N	P	3/17/2014	591114111900680	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	7	N	P	3/17/2014	591114111900680	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	7	N	P	3/19/2014	591114111901260	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	7	N	P	3/19/2014	591114111901260	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	7	N	P	3/20/2014	591114111901280	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	7	N	P	3/20/2014	591114111901280	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	7	N	P	3/25/2014	591114111901340	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	7	N	P	3/25/2014	591114111901340	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	7	N	P	3/28/2014	591114111901400	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	7	N	P	3/28/2014	591114111901400	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	7	N	P	4/14/2014	590914143083920	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	7	N	P	4/14/2014	591814156130240	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	7	N	P	4/14/2014	590914143083920	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	7	N	P	4/14/2014	591814156130240	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	7	N	P	4/14/2014	590914143083920	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	7	N	P	4/14/2014	591814156130240	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	7	N	P	4/14/2014	590914143083920	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
1	7	N	P	4/14/2014	590914143083920	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/14/2014	590914143083920	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/14/2014	590914143083920	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/14/2014	590914143083920	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/15/2014	590914143083880	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	7	N	P	4/15/2014	590914143083880	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/15/2014	590914143083880	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/15/2014	590914143083880	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/15/2014	590914143083880	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/15/2014	590914143083880	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	7	N	P	4/16/2014	590914143083940	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/16/2014	590914143083940	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/16/2014	590914143083940	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/16/2014	590914143083940	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/17/2014	590914143083990	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/17/2014	590914143083990	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/17/2014	590914143083990	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/17/2014	590914143083990	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/18/2014	590914143084030	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	7	N	P	4/18/2014	590914143084030	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/18/2014	590914143084030	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/18/2014	590914143084030	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/18/2014	590914143084030	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/18/2014	590914143084030	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	7	N	P	4/21/2014	590914143084050	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/21/2014	590914143084050	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/21/2014	590914143084050	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/21/2014	590914143084050	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/22/2014	590914143083970	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/22/2014	590914143083970	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/22/2014	590914143083970	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/22/2014	590914143083970	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/23/2014	590914143084080	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.7**

Summary of Reviewed Sampled Claims [1]

Patient N.P.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	7	N	P	4/23/2014	590914143084080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/23/2014	590914143084080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/23/2014	590914143084080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/23/2014	590914143084080	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/23/2014	590914143084080	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	7	N	P	4/24/2014	590914143084120	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/24/2014	590914143084120	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/24/2014	590914143084120	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/24/2014	590914143084120	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/25/2014	590914143084100	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/25/2014	590914143084100	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/25/2014	590914143084100	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/25/2014	590914143084100	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/28/2014	590914143084070	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	7	N	P	4/28/2014	590914143084070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/28/2014	590914143084070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/28/2014	590914143084070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/28/2014	590914143084070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/28/2014	590914143084070	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	7	N	P	4/29/2014	590914143084170	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/29/2014	590914143084170	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/29/2014	590914143084170	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/29/2014	590914143084170	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/30/2014	590914143084180	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	7	N	P	4/30/2014	590914143084180	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	7	N	P	4/30/2014	590914143084180	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/30/2014	590914143084180	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/30/2014	590914143084180	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	4/30/2014	590914143084180	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/1/2014	590914143084220	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	7	N	P	5/1/2014	590914143084220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/1/2014	590914143084220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/1/2014	590914143084220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/1/2014	590914143084220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/1/2014	590914143084220	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	7	N	P	5/2/2014	590914143084560	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/2/2014	590914143084560	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/2/2014	590914143084560	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/2/2014	590914143084560	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/5/2014	590914143084530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/5/2014	590914143084530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/5/2014	590914143084530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/5/2014	590914143084530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/6/2014	590914143084550	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/6/2014	590914143084550	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/6/2014	590914143084550	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/6/2014	590914143084550	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/7/2014	590914143084600	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/7/2014	590914143084600	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/7/2014	590914143084600	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/7/2014	590914143084600	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/8/2014	590914143084580	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/8/2014	590914143084580	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/8/2014	590914143084580	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/8/2014	590914143084580	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/9/2014	590914143084660	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	7	N	P	5/9/2014	590914143084660	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/9/2014	590914143084660	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/9/2014	590914143084660	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/9/2014	590914143084660	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	7	N	P	5/9/2014	590914143084660	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
							$ 302,035	$ 125,328		$ 21,694	$ 99	$ 21,793	$ 65,968	$ 4,815	$ 11,208	$ 20,250	$ 102,240

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	2/28/2008	5910080933250200	77261	$ 395	$ 56	no medical record provided	$ 56	$ -	$ 56	$ -	$ -	$ -	$ -	$ -
1	8	J	R	2/28/2008	591008093325270	77261	395	26	no medical record provided	26	-	26	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325340	77261	395	26	no medical record provided	26	-	26	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325410	77261	395	26	no medical record provided	26	-	26	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325480	77261	395	26	no medical record provided	26	-	26	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325540	77261	395	26	no medical record provided	26	-	26	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325270	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325340	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325410	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325480	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325540	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325200	77280	375	126	no medical record provided	126	-	126	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325200	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325270	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325340	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325410	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325480	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325540	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325200	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325270	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325340	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325410	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325480	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325540	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325200	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325270	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325340	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325410	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325480	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325540	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325200	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325200	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325270	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325270	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325340	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325340	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325410	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325410	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325540	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/28/2008	591008093325540	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325600	77261	395	56	no medical record provided	56	-	56	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325650	77261	395	56	no medical record provided	56	-	56	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325700	77261	395	56	no medical record provided	56	-	56	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325600	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325650	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325700	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325600	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325650	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325700	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325600	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325650	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325700	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325600	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325650	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325700	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325200	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325200	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325270	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325270	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325340	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325340	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325410	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325410	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325540	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325540	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325650	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325650	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	2/29/2008	591008093325700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325210	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325280	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325350	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325210	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325210	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325280	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325280	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	3/3/2008	591008093325350	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325350	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325480	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325540	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325540	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325650	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325650	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325210	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325280	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325350	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325480	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/3/2008	591008093325540	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325210	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325280	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325350	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325210	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325210	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325280	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325280	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325350	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325350	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325650	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325650	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325700	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325600	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325650	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/4/2008	591008093325700	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325210	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325280	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325350	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325210	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325210	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325280	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325280	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325350	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325350	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325660	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325660	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325710	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325710	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325210	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325280	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325350	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325490	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/5/2008	591008093325550	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325220	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325290	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325360	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325220	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325290	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325360	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325490	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325550	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325220	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325220	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325290	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325290	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325360	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325360	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325660	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325660	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325710	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325710	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325610	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	3/6/2008	591008093325660	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/6/2008	591008093325710	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325220	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325290	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325360	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325610	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325660	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325710	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325220	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325220	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325290	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325290	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325360	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325360	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325490	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325550	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325660	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325660	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325710	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/7/2008	591008093325710	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325220	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325290	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325360	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325220	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325220	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325290	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325290	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325360	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325360	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325500	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325500	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325660	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325660	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325710	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325710	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325220	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325290	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325360	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325500	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/10/2008	591008093325560	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325230	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325300	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325440	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325230	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325230	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325300	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325300	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325440	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325440	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325500	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325500	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325670	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325670	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325720	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325720	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325620	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325670	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/11/2008	591008093325720	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325230	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325300	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325440	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325500	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325560	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325230	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325300	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325440	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325230	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325230	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325300	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325300	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325440	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325440	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325500	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325500	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	3/12/2008	591008093325560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325670	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325670	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325720	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325720	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325230	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325300	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325440	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325500	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/12/2008	591008093325560	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325620	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325670	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325720	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325230	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325300	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325440	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325230	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325300	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325440	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325500	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325560	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325230	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325300	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325300	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325440	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325440	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325500	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325500	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325560	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325670	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325720	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325720	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325670	77401	225	37	no medical record provided	37	-	37	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325620	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325670	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/13/2008	591008093325720	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325240	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325310	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325450	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325620	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325670	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325720	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325240	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325240	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325310	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325310	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325450	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325450	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325510	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325510	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325670	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325670	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325720	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/14/2008	591008093325720	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325240	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325310	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325450	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325240	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325240	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325310	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325310	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325450	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325450	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325510	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325510	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325680	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325680	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325730	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325730	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325240	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325310	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325450	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325510	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/17/2008	591008093325570	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	3/18/2008	5910080933250240	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325310	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325450	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325240	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325240	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325310	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325310	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325450	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325450	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325510	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325510	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325680	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325680	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325730	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325730	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325630	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325680	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/18/2008	591008093325730	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325250	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325320	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325460	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325250	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325250	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325320	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325320	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325460	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325460	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325510	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325510	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325570	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325680	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325680	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325730	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325730	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325250	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325320	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325460	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325510	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/19/2008	591008093325570	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325250	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325320	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325460	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325250	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325320	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325460	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325520	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325580	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325250	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325250	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325320	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325320	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325460	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325460	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325520	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325520	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325680	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325680	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325730	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325730	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325630	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325680	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/20/2008	591008093325730	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325250	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325320	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325460	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325640	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325690	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325740	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325250	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325250	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325320	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325320	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325460	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325460	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325520	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	3/24/2008	591008093325520	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325740	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/24/2008	591008093325740	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325260	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325330	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325470	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325260	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325260	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325330	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325330	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325470	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325470	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325520	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325520	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325740	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325740	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325260	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325330	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325470	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325520	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/25/2008	591008093325580	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325260	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325330	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325470	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325260	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325260	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325330	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325330	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325470	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325470	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325520	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325520	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325580	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325740	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325740	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325640	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325690	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/26/2008	591008093325740	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325260	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325330	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325470	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325260	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325330	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325470	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325530	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325590	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325260	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325260	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325330	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325330	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325470	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325470	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325530	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325530	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325590	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325690	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325740	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325740	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325590	77401	225	37	no medical record provided	37	-	37	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325260	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325330	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325470	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325530	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	3/27/2008	591008093325590	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	6/19/2008	591008210128220	77261	395	56	no medical record provided	56	-	56	-	-	-	-	-
1	8	J	R	6/19/2008	591008210128220	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
1	8	J	R	6/19/2008	591008210128220	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	6/19/2008	591008210128220	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	6/19/2008	591008210128220	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	6/19/2008	591008210128220	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/19/2008	591008210128220	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/20/2008	591008210128220	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	6/20/2008	591008210128220	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/20/2008	591008210128220	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/23/2008	591008210128230	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	6/23/2008	591008210128230	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/23/2008	591008210128230	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/23/2008	591008210128230	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	6/24/2008	591008210128230	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	6/24/2008	591008210128230	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/24/2008	591008210128230	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/25/2008	591008210128230	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	6/25/2008	591008210128230	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/25/2008	591008210128230	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/25/2008	591008210128230	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	6/26/2008	591008210128240	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	6/26/2008	591008210128240	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	6/26/2008	591008210128240	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/26/2008	591008210128240	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/27/2008	591008210128240	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	6/27/2008	591008210128240	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/27/2008	591008210128240	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/30/2008	591008210128240	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	6/30/2008	591008210128240	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/30/2008	591008210128240	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	6/30/2008	591008210128240	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	7/1/2008	591008210128250	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	7/1/2008	591008210128250	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/1/2008	591008210128250	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/2/2008	591008210128250	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
1	8	J	R	7/2/2008	591008210128250	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	7/2/2008	591008210128250	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/2/2008	591008210128250	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/2/2008	591008210128250	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	7/3/2008	591008210128250	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	7/3/2008	591008210128250	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	7/3/2008	591008210128250	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/3/2008	591008210128250	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/7/2008	591008210128260	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	7/7/2008	591008210128260	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/7/2008	591008210128260	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/8/2008	591008210128260	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	7/8/2008	591008210128260	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/8/2008	591008210128260	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/8/2008	591008210128260	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	7/9/2008	591008210128260	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	7/9/2008	591008210128260	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/9/2008	591008210128260	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/10/2008	591008210128270	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	7/10/2008	591008210128270	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	7/10/2008	591008210128270	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/10/2008	591008210128270	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/10/2008	591008210128270	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	7/11/2008	591008210128270	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	7/11/2008	591008210128270	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/11/2008	591008210128270	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/14/2008	591008210128270	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	7/14/2008	591008210128270	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/14/2008	591008210128270	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/15/2008	591008210128280	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	7/15/2008	591008210128280	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/15/2008	591008210128280	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/15/2008	591008210128280	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	7/16/2008	591008210128280	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	7/16/2008	591008210128280	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/16/2008	591008210128280	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/21/2008	591008210128280	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
1	8	J	R	7/21/2008	591008210128280	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
1	8	J	R	7/21/2008	591008210128280	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/21/2008	591008210128280	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
1	8	J	R	7/21/2008	591008210128280	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
1	8	J	R	5/11/2009	590910140410700	77261	395	54	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	54	54	-	-	-	-	-
1	8	J	R	5/11/2009	590910140410760	77261	395	54	no documentation	-	-	-	-	54	-	-	54
1	8	J	R	5/11/2009	590910140410700	77280	375	142	no documentation	-	-	-	-	142	-	-	142
1	8	J	R	5/11/2009	590910140410760	77280	375	142	no documentation	-	-	-	-	142	-	-	142
1	8	J	R	5/11/2009	590910140410700	77401	225	27	Cannot definitively determine tx was administered. Tx times written in over white out	-	27	27	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	5/11/2009	590910140410700	77401	225	27	Cannot definitively determine tx was administered. Tx times written in over white out	-	27	27	-	-	-	-	-
1	8	J	R	5/11/2009	590910140410760	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	27	27
1	8	J	R	5/11/2009	590910140410760	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	27	27
1	8	J	R	5/13/2009	590910140410700	77401	225	27	Cannot definitively determine tx was administered. Tx times written in over white out	-	27	27	-	-	-	-	-
1	8	J	R	5/13/2009	590910140410700	77401	225	27	Cannot definitively determine tx was administered. Tx times written in over white out	-	27	27	-	-	-	-	-
1	8	J	R	5/13/2009	590910140410760	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	27	27
1	8	J	R	5/13/2009	590910140410760	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	27	27
1	8	J	R	5/14/2009	590910140410700	77401	225	27	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	27	-	-	-	27
1	8	J	R	5/14/2009	590910140410700	77401	225	27	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	27	-	-	-	27
1	8	J	R	5/14/2009	590910140410760	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
1	8	J	R	5/14/2009	590910140410760	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
1	8	J	R	5/14/2009	590910140410700	77427	675	142	not sure what tx comments correspond to, note does not support	-	-	-	142	-	-	-	142
1	8	J	R	5/14/2009	590910140410760	77427	675	142	only one per 5 fractions of tx	-	-	-	142	-	-	-	142
1	8	J	R	5/15/2009	590910140410710	77401	225	27	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	27	-	-	-	27
1	8	J	R	5/15/2009	590910140410710	77401	225	27	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	27	-	-	-	27
1	8	J	R	5/15/2009	590910140410770	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
1	8	J	R	5/15/2009	590910140410770	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
1	8	J	R	5/18/2009	590910140410710	77401	225	27	Cannot definitively determine tx was administered. Tx times written in over white out	-	27	27	-	-	-	-	-
1	8	J	R	5/18/2009	590910140410710	77401	225	27	Cannot definitively determine tx was administered. Tx times written in over white out	-	27	27	-	-	-	-	-
1	8	J	R	5/18/2009	590910140410770	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	27	27
1	8	J	R	5/18/2009	590910140410770	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	27	27
1	8	J	R	5/18/2009	590910140410710	77427	675	142	not sure what tx comments correspond to, note does not support	-	142	142	-	-	-	-	-
1	8	J	R	5/18/2009	590910140410770	77427	675	142	only one per 5 fractions of tx	-	-	-	-	-	-	142	142
1	8	J	R	5/19/2009	590910140410710	77401	225	27	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	27	-	-	-	27
1	8	J	R	5/19/2009	590910140410710	77401	225	27	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	27	-	-	-	27
1	8	J	R	5/19/2009	590910140410770	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
1	8	J	R	5/19/2009	590910140410770	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
1	8	J	R	5/20/2009	590910140410710	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	30	30	-	-	-	-	-
1	8	J	R	5/20/2009	590910140410710	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	30	30	-	-	-	-	-
1	8	J	R	5/20/2009	590910140410770	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	8	J	R	5/20/2009	590910140410770	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	8	J	R	5/21/2009	590910140410720	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	5/21/2009	590910140410720	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	5/21/2009	590910140410780	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	5/21/2009	590910140410780	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	5/21/2009	590910140410720	77427	675	157	not sure what tx comments correspond to, note does not support	-	-	-	157	-	-	-	157
1	8	J	R	5/21/2009	590910140410780	77427	675	157	only one per 5 fractions of tx	-	-	-	157	-	-	-	157
1	8	J	R	5/22/2009	590910140410720	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	5/22/2009	590910140410720	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	5/22/2009	590910140410780	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	5/22/2009	590910140410780	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	5/26/2009	590910140410720	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	5/26/2009	590910140410720	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	5/26/2009	590910140410780	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	5/26/2009	590910140410780	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	5/26/2009	590910140410720	77427	675	157	not sure what tx comments correspond to, note does not support	-	-	-	157	-	-	-	157
1	8	J	R	5/26/2009	590910140410780	77427	675	157	only one per 5 fractions of tx	-	-	-	157	-	-	-	157
1	8	J	R	5/27/2009	590910140410720	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	30	30	-	-	-	-	-
1	8	J	R	5/27/2009	590910140410720	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	30	30	-	-	-	-	-
1	8	J	R	5/27/2009	590910140410780	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	8	J	R	5/27/2009	590910140410780	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	8	J	R	5/28/2009	590910140410730	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	5/28/2009	590910140410730	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	5/28/2009	590910140410790	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	5/28/2009	590910140410790	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	5/29/2009	590910140410730	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	5/29/2009	590910140410730	77401	225	30	not sure what tx comments correspond to, note does not support	-	-	-	30	-	-	-	30
1	8	J	R	5/29/2009	590910140410790	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	5/29/2009	590910140410790	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	5/29/2009	590910140410730	77427	675	157	not sure what tx comments correspond to, note does not support	-	-	-	157	-	-	-	157
1	8	J	R	5/29/2009	590910140410790	77427	675	157	only one per 5 fractions of tx	-	-	-	157	-	-	-	157
1	8	J	R	6/1/2009	590910140410730	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	30	30	-	-	-	-	-
1	8	J	R	6/1/2009	590910140410730	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	30	30	-	-	-	-	-
1	8	J	R	6/1/2009	590910140410790	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	8	J	R	6/1/2009	590910140410790	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	8	J	R	6/2/2009	590910140410740	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	6/2/2009	590910140410740	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	6/2/2009	590910140410800	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	6/2/2009	590910140410800	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	6/2/2009	590910140410740	77427	675	157	not sure what tx comments correspond to, note does not support	-	-	-	157	-	-	-	157
1	8	J	R	6/2/2009	590910140410800	77427	675	157	only one per 5 fractions of tx	-	-	-	157	-	-	-	157
1	8	J	R	6/3/2009	590910140410740	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	30	30	-	-	-	-	-
1	8	J	R	6/3/2009	590910140410740	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	30	30	-	-	-	-	-
1	8	J	R	6/3/2009	590910140410800	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	8	J	R	6/3/2009	590910140410800	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	8	J	R	6/4/2009	590910140410740	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	6/4/2009	590910140410740	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	6/4/2009	590910140410800	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	6/4/2009	590910140410800	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	6/5/2009	590910140410740	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	6/5/2009	590910140410740	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	-	-	30	-	-	-	30
1	8	J	R	6/5/2009	590910140410800	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	6/5/2009	590910140410800	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
1	8	J	R	6/5/2009	590910140410740	77427	675	157	not sure what tx comments correspond to, note does not support	-	-	-	157	-	-	-	157
1	8	J	R	6/5/2009	590910140410800	77427	675	157	only one per 5 fractions of tx	-	-	-	157	-	-	-	157
1	8	J	R	6/8/2009	590910140410750	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	30	30	-	-	-	-	-
1	8	J	R	6/8/2009	590910140410750	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	30	30	-	-	-	-	-
1	8	J	R	6/8/2009	590910140410810	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	8	J	R	6/8/2009	590910140410810	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	8	J	R	6/9/2009	590910140410750	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	30	30	-	-	-	-	-
1	8	J	R	6/9/2009	590910140410750	77401	225	30	Cannot definitively determine tx was administered. Tx times written in over white out	-	30	30	-	-	-	-	-
1	8	J	R	6/9/2009	590910140410810	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	8	J	R	6/9/2009	590910140410810	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
1	8	J	R	6/9/2009	590910140410750	77427	675	157	not sure what tx comments correspond to, note does not support	-	157	157	-	-	-	-	-
1	8	J	R	6/9/2009	590910140410810	77427	675	157	only one per 5 fractions of tx	-	-	-	-	-	-	157	157
1	8	J	R	2/2/2010	590910291741860	77261	395	61	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	61	61	-	-	-	-	-
1	8	J	R	2/2/2010	590910291741920	77261	395	61	one per course, cloned	-	-	-	-	-	-	61	61
1	8	J	R	2/2/2010	590910291741980	77261	395	61	one per course, cloned	-	-	-	-	-	-	61	61
1	8	J	R	2/2/2010	590910291741860	77280	375	146	no documentation	-	-	-	-	146	-	-	146
1	8	J	R	2/2/2010	590910291741920	77280	375	146	no documentation	-	-	-	-	146	-	-	146
1	8	J	R	2/2/2010	590910291741980	77280	375	146	no documentation	-	-	-	-	146	-	-	146
1	8	J	R	2/2/2010	590910291741860	77300	550	57	no documentation	-	-	-	-	57	-	-	57
1	8	J	R	2/2/2010	590910291741920	77300	550	57	no documentation	-	-	-	-	57	-	-	57
1	8	J	R	2/2/2010	590910291741860	77332	200	62	no documentation	-	-	-	-	62	-	-	62
1	8	J	R	2/2/2010	590910291741860	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	8	J	R	2/2/2010	590910291741920	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	8	J	R	2/2/2010	590910291741980	77401	450	43	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	43	43
1	8	J	R	2/3/2010	590910291741860	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	8	J	R	2/3/2010	590910291741920	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	8	J	R	2/3/2010	590910291741980	77401	450	43	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	43	43
1	8	J	R	2/4/2010	590910291741860	77336	275	44	not sure what tx comments correspond to, note does not support	-	-	-	44	-	-	-	44
1	8	J	R	2/4/2010	590910291741920	77336	275	44	only one per 5 fractions of tx	-	-	-	44	-	-	-	44
1	8	J	R	2/4/2010	590910291741860	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/4/2010	590910291741920	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/4/2010	590910291741980	77401	450	43	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	43	-	-	-	43
1	8	J	R	2/4/2010	590910291741860	77427	675	164	not sure what tx comments correspond to, note does not support	-	-	-	164	-	-	-	164
1	8	J	R	2/4/2010	590910291741920	77427	675	164	only one per 5 fractions of tx	-	-	-	164	-	-	-	164
1	8	J	R	2/4/2010	590910291741980	77427	675	164	only one per 5 fractions of tx	-	-	-	164	-	-	-	164
1	8	J	R	2/5/2010	590910291741870	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/5/2010	590910291741930	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/8/2010	590910291741870	77336	275	44	not sure what tx comments correspond to, note does not support	-	-	-	44	-	-	-	44
1	8	J	R	2/8/2010	590910291741870	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/8/2010	590910291741930	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/8/2010	590910291741870	77427	675	164	not sure what tx comments correspond to, note does not support	-	-	-	164	-	-	-	164
1	8	J	R	2/8/2010	590910291741930	77427	675	164	only one per 5 fractions of tx	-	-	-	164	-	-	-	164
1	8	J	R	2/9/2010	590910291741870	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/9/2010	590910291741930	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/10/2010	590910291741870	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/10/2010	590910291741930	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	2/11/2010	590910291741880	77336	275	44	not sure what tx comments correspond to, note does not support	-	-	-	44	-	-	-	44
1	8	J	R	2/11/2010	590910291741880	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/11/2010	590910291741940	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/11/2010	590910291742000	77401	450	43	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	43	-	-	-	43
1	8	J	R	2/11/2010	590910291741880	77427	675	164	not sure what tx comments correspond to, note does not support	-	-	-	164	-	-	-	164
1	8	J	R	2/11/2010	590910291741940	77427	675	164	only one per 5 fractions of tx	-	-	-	164	-	-	-	164
1	8	J	R	2/12/2010	590910291741880	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/12/2010	590910291741940	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/15/2010	590910291741880	77336	275	44	not sure what tx comments correspond to, note does not support	-	44	44	-	-	-	-	-
1	8	J	R	2/15/2010	590910291741880	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	8	J	R	2/15/2010	590910291741940	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	8	J	R	2/15/2010	590910291741880	77427	675	164	not sure what tx comments correspond to, note does not support	-	164	164	-	-	-	-	-
1	8	J	R	2/15/2010	590910291741940	77427	675	164	only one per 5 fractions of tx	-	-	-	-	-	-	164	164
1	8	J	R	2/16/2010	590910291741880	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/16/2010	590910291741940	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/17/2010	590910291741890	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	8	J	R	2/17/2010	590910291741950	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	8	J	R	2/18/2010	590910291741890	77300	550	57	not sure what tx comments correspond to, note does not support	-	-	-	57	-	-	-	57
1	8	J	R	2/18/2010	590910291741890	77336	275	44	not sure what tx comments correspond to, note does not support	-	-	-	44	-	-	-	44
1	8	J	R	2/18/2010	590910291741890	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/18/2010	590910291741950	77401	450	43	not sure what tx comments correspond to, note does not support	-	-	-	43	-	-	-	43
1	8	J	R	2/18/2010	590910291741890	77427	675	164	not sure what tx comments correspond to, note does not support	-	-	-	164	-	-	-	164
1	8	J	R	2/18/2010	590910291741950	77427	675	164	only one per 5 fractions of tx	-	-	-	164	-	-	-	164
1	8	J	R	2/19/2010	590910291741890	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/19/2010	590910291741950	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/22/2010	590910291741900	77336	275	44	not sure what tx comments correspond to, note does not support	-	-	-	44	-	-	-	44
1	8	J	R	2/22/2010	590910291741960	77336	275	44	only one per 5 fractions of tx	-	-	-	44	-	-	-	44
1	8	J	R	2/22/2010	590910291741900	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/22/2010	590910291741960	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/22/2010	590910291741900	77427	675	164	not sure what tx comments correspond to, note does not support	-	-	-	164	-	-	-	164
1	8	J	R	2/22/2010	590910291741960	77427	675	164	only one per 5 fractions of tx	-	-	-	164	-	-	-	164
1	8	J	R	2/23/2010	590910291741900	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	8	J	R	2/23/2010	590910291741960	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	8	J	R	2/24/2010	590910291741900	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	8	J	R	2/24/2010	590910291741960	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	8	J	R	2/25/2010	590910291741900	77336	275	44	not sure what tx comments correspond to, note does not support	-	-	-	44	-	-	-	44
1	8	J	R	2/25/2010	590910291741960	77336	275	44	only one per 5 fractions of tx	-	-	-	44	-	-	-	44
1	8	J	R	2/25/2010	590910291741900	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/25/2010	590910291741960	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/25/2010	590910291741900	77427	675	164	not sure what tx comments correspond to, note does not support	-	-	-	164	-	-	-	164
1	8	J	R	2/25/2010	590910291741960	77427	675	164	only one per 5 fractions of tx	-	-	-	164	-	-	-	164
1	8	J	R	2/26/2010	590910291741910	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43
1	8	J	R	2/26/2010	590910291741970	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	43	-	-	-	43

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	2/26/2010	590910291742030	77401	450	43	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	43	-	-	-	43
1	8	J	R	3/1/2010	590910291741910	77336	275	44	not sure what tx comments correspond to, note does not support	-	44	44	-	-	-	-	-
1	8	J	R	3/1/2010	590910291741970	77336	275	44	only one per 5 fractions of tx	-	-	-	-	-	-	44	44
1	8	J	R	3/1/2010	590910291742030	77336	275	44	only one per 5 fractions of tx	-	-	-	-	-	-	44	44
1	8	J	R	3/1/2010	590910291741910	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	43	43	-	-	-	-	-
1	8	J	R	3/1/2010	590910291741970	77401	450	43	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	8	-	8
1	8	J	R	3/1/2010	590910291742030	77401	450	43	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	43	43
1	8	J	R	3/1/2010	590910291741910	77427	675	164	not sure what tx comments correspond to, note does not support	-	164	164	-	-	-	-	-
1	8	J	R	3/1/2010	590910291741970	77427	675	164	only one per 5 fractions of tx	-	-	-	-	-	-	164	164
1	8	J	R	3/1/2010	590910291742030	77427	675	164	only one per 5 fractions of tx	-	-	-	-	-	-	164	164
1	8	J	R	5/2/2011	590911159781760	77261	395	62	no signatures, cloned, not supported	-	-	-	-	-	-	62	62
1	8	J	R	5/2/2011	590911159781760	77261	395	62	no signatures, cloned, not supported only one per course	-	-	-	-	-	-	62	62
1	8	J	R	5/2/2011	590911159781760	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	8	J	R	5/2/2011	590911159781760	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	8	J	R	5/2/2011	590911159781760	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	8	J	R	5/2/2011	590911159781760	77300	550	59	no documentation	-	-	-	-	59	-	-	59
1	8	J	R	5/2/2011	590911159781760	77332	200	66	no documentation	-	-	-	-	66	-	-	66
1	8	J	R	5/2/2011	590911159781760	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	8	J	R	5/2/2011	590911159781760	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	8	J	R	5/3/2011	590911159781770	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	8	J	R	5/3/2011	590911159781770	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	8	J	R	5/3/2011	590911159781770	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	8	J	R	5/3/2011	590911159781770	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	8	J	R	5/3/2011	590911159781770	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	8	J	R	5/3/2011	590911159781770	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	8	J	R	5/4/2011	590911159781780	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	8	J	R	5/4/2011	590911159781780	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	8	J	R	5/5/2011	590911159781790	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	8	J	R	5/5/2011	590911159781790	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	8	J	R	5/6/2011	590911159781800	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	8	J	R	5/6/2011	590911159781800	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	8	J	R	5/6/2011	590911159781800	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	8	J	R	5/6/2011	590911159781800	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	8	J	R	5/6/2011	590911159781800	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	8	J	R	5/6/2011	590911159781800	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	8	J	R	5/9/2011	590911159781810	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	8	J	R	5/9/2011	590911159781810	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	8	J	R	5/11/2011	590911159781820	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	8	J	R	5/11/2011	590911159781820	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	8	J	R	5/12/2011	590911159781830	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	8	J	R	5/12/2011	590911159781830	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	8	J	R	5/12/2011	590911159781830	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	8	J	R	5/12/2011	590911159781830	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	8	J	R	5/12/2011	590911159781830	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	8	J	R	5/12/2011	590911159781830	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	8	J	R	5/13/2011	590911159781840	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	8	J	R	5/13/2011	590911159781840	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	8	J	R	5/16/2011	590911159781850	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	8	J	R	5/16/2011	590911159781850	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	8	J	R	5/17/2011	590911159781860	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	8	J	R	5/17/2011	590911159781860	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	8	J	R	5/17/2011	590911159781860	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	5/17/2011	590911159781860	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	8	J	R	5/17/2011	590911159781860	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	8	J	R	5/17/2011	590911159781860	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	8	J	R	5/18/2011	590911159781870	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	8	J	R	5/18/2011	590911159781870	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	8	J	R	5/19/2011	590911159781880	77300	550	59	no documentation	-	-	-	59	-	-	-	59
1	8	J	R	5/19/2011	590911159781880	77300	550	59	no documentation	-	-	-	59	-	-	-	59
1	8	J	R	5/19/2011	590911159781880	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	8	J	R	5/19/2011	590911159781880	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	8	J	R	5/20/2011	590911159781890	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	8	J	R	5/20/2011	590911159781890	77336	275	44	no documentation	-	-	-	-	44	-	-	44
1	8	J	R	5/20/2011	590911159781890	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	8	J	R	5/20/2011	590911159781890	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	8	J	R	5/20/2011	590911159781890	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	8	J	R	5/20/2011	590911159781890	77427	675	154	no documentation	-	-	-	-	154	-	-	154
1	8	J	R	5/23/2011	590911159781900	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	8	J	R	5/23/2011	590911159781900	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
1	8	J	R	5/24/2011	590911159781910	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	8	J	R	5/24/2011	590911159781910	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	8	J	R	5/25/2011	590911159781920	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	8	J	R	5/25/2011	590911159781920	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	8	J	R	5/25/2011	590911159781920	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	8	J	R	5/25/2011	590911159781920	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	8	J	R	5/25/2011	590911159781920	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	8	J	R	5/25/2011	590911159781920	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	8	J	R	5/26/2011	590911159781930	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	8	J	R	5/26/2011	590911159781930	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	8	J	R	5/27/2011	590911159781940	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	8	J	R	5/27/2011	590911159781940	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	8	J	R	5/31/2011	590911159781950	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	8	J	R	5/31/2011	590911159781950	77336	275	44	no documentation	-	-	-	44	-	-	-	44
1	8	J	R	5/31/2011	590911159781950	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	8	J	R	5/31/2011	590911159781950	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
1	8	J	R	5/31/2011	590911159781950	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	8	J	R	5/31/2011	590911159781950	77427	675	154	no documentation	-	-	-	154	-	-	-	154
1	8	J	R	2/29/2012	590112111005320	77261	395	60	no signtures, cloned	-	-	-	-	-	-	60	60
1	8	J	R	2/29/2012	590112111005320	77261	395	60	no signtures, cloned one per course	-	-	-	-	-	-	60	60
1	8	J	R	2/29/2012	590112111005320	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	8	J	R	2/29/2012	590112111005320	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	8	J	R	2/29/2012	590112111005320	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	8	J	R	2/29/2012	590112111005320	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	8	J	R	2/29/2012	590112111005330	77332	200	65	no documentation	-	-	-	-	65	-	-	65
1	8	J	R	2/29/2012	590112111005330	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	2/29/2012	590112111005330	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	2/29/2012	590112111005330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	2/29/2012	590112111005330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/1/2012	590112111005300	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	3/1/2012	590112111005300	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	3/1/2012	590112111005300	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	3/1/2012	590112111005300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/1/2012	590112111005300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/1/2012	590112111005300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/1/2012	590112111005310	77427	675	151	no documentation	-	-	-	151	-	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	3/1/2012	590112111005310	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	3/2/2012	590112111005290	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	3/2/2012	590112111005290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/2/2012	590112111005290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/2/2012	590112111005290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/7/2012	590112111005280	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	3/7/2012	590112111005280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/7/2012	590112111005280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/7/2012	590112111005280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/8/2012	590112111005260	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	3/8/2012	590112111005260	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	3/8/2012	590112111005260	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	3/8/2012	590112111005260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/8/2012	590112111005260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/8/2012	590112111005260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/8/2012	590112111005270	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	3/8/2012	590112111005270	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	3/9/2012	590112111005560	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	3/9/2012	590112111005560	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/9/2012	590112111005560	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/9/2012	590112111005560	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/12/2012	590112111005550	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	3/12/2012	590112111005550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/12/2012	590112111005550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/12/2012	590112111005550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/13/2012	590112111005520	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	3/13/2012	590112111005520	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	3/13/2012	590112111005520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/13/2012	590112111005520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/13/2012	590112111005520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/13/2012	590112111005530	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	3/13/2012	590112111005530	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	3/14/2012	590112111005510	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	3/14/2012	590112111005510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/14/2012	590112111005510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/14/2012	590112111005510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/15/2012	590112111005500	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	3/15/2012	590112111005500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/15/2012	590112111005500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/15/2012	590112111005500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/16/2012	590112111005480	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	3/16/2012	590112111005480	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	3/16/2012	590112111005480	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	3/16/2012	590112111005480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/16/2012	590112111005480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	3/16/2012	590112111005480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/16/2012	590112111005490	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	3/16/2012	590112111005490	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	3/19/2012	590112111005470	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	3/19/2012	590112111005470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/19/2012	590112111005470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/19/2012	590112111005470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/20/2012	590112111005460	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	8	J	R	3/20/2012	590112111005460	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	8	J	R	3/20/2012	590112111005460	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	3/20/2012	590112111005460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/20/2012	590112111005460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/20/2012	590112111005460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/21/2012	590112111005440	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	8	J	R	3/21/2012	590112111005440	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	8	J	R	3/21/2012	590112111005440	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	3/21/2012	590112111005440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/21/2012	590112111005440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/21/2012	590112111005440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/21/2012	590112111005450	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	8	J	R	3/21/2012	590112111005450	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	8	J	R	3/22/2012	590112111005430	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	3/22/2012	590112111005430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/22/2012	590112111005430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/22/2012	590112111005430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/23/2012	590112111005420	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	3/23/2012	590112111005420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/23/2012	590112111005420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/23/2012	590112111005420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/26/2012	590112111005400	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	8	J	R	3/26/2012	590112111005400	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	8	J	R	3/26/2012	590112111005400	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	3/26/2012	590112111005400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/26/2012	590112111005400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/26/2012	590112111005400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/26/2012	590112111005410	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	8	J	R	3/26/2012	590112111005410	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	8	J	R	3/27/2012	590112111005390	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	3/27/2012	590112111005390	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	3/27/2012	590112111005390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/27/2012	590112111005390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/28/2012	590112111005380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/28/2012	590112111005380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/28/2012	590112111005380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/28/2012	590112111005380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	3/29/2012	590112111005360	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	3/29/2012	590112111005360	77336	275	39	no documentation	-	-	-	39	-	-	-	39

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	3/29/2012	590112111005360	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	3/29/2012	590112111005360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/29/2012	590112111005360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/29/2012	590112111005360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/29/2012	590112111005370	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	3/29/2012	590112111005370	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	3/30/2012	591112333017940	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	8	J	R	3/30/2012	591112333017940	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	8	J	R	3/30/2012	591112333017940	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	8	J	R	3/30/2012	591112333017940	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	8	J	R	3/30/2012	591112333017940	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	8	J	R	3/30/2012	591112333017940	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	8	J	R	3/30/2012	590112181006710	77332	200	65	no documentation	-	-	-	65	-	-	-	65
1	8	J	R	3/30/2012	590112181006710	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	3/30/2012	590112181006710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/30/2012	590112181006710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	3/30/2012	590112181006710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/2/2012	590112181006700	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	8	J	R	4/2/2012	590112181006700	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	8	J	R	4/2/2012	590112181006700	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	4/2/2012	590112181006700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/2/2012	590112181006700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/2/2012	590112181006700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/2/2012	590112181006690	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	8	J	R	4/2/2012	590112181006690	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	8	J	R	4/3/2012	590112181006680	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	4/3/2012	590112181006680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/3/2012	590112181006680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/3/2012	590112181006680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/4/2012	590112181006670	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	4/4/2012	590112181006670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/4/2012	590112181006670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/4/2012	590112181006670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/5/2012	590112181006660	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	4/5/2012	590112181006660	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	4/5/2012	590112181006660	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	4/5/2012	590112181006660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/5/2012	590112181006660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/5/2012	590112181006660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/5/2012	590112181006650	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	4/5/2012	590112181006650	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	4/9/2012	590112181006640	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	4/9/2012	590112181006640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/9/2012	590112181006640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/9/2012	590112181006640	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/10/2012	590112181006630	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	4/10/2012	590112181006630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/10/2012	590112181006630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	4/10/2012	590112181006630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/11/2012	590112181006620	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	4/11/2012	590112181006620	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	4/11/2012	590112181006620	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	4/11/2012	590112181006620	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/11/2012	590112181006620	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/11/2012	590112181006620	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/11/2012	590112181006610	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	4/11/2012	590112181006610	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	4/12/2012	590112181006600	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	4/12/2012	590112181006600	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/12/2012	590112181006600	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/12/2012	590112181006600	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/13/2012	590112181006590	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	4/13/2012	590112181006590	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	4/13/2012	590112181006590	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/13/2012	590112181006590	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/16/2012	590112181006580	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	4/16/2012	590112181006580	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	4/16/2012	590112181006580	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	4/16/2012	590112181006580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/16/2012	590112181006580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/16/2012	590112181006580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/16/2012	590112181006570	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	4/16/2012	590112181006570	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	4/17/2012	590112181006560	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	4/17/2012	590112181006560	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/17/2012	590112181006560	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/17/2012	590112181006560	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/18/2012	590112181006550	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	8	J	R	4/18/2012	590112181006550	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	8	J	R	4/18/2012	590112181006550	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	4/18/2012	590112181006550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/18/2012	590112181006550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/18/2012	590112181006550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/19/2012	590112181006540	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	8	J	R	4/19/2012	590112181006540	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	8	J	R	4/19/2012	590112181006540	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	4/19/2012	590112181006540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/19/2012	590112181006540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/19/2012	590112181006540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/19/2012	590112181006530	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	8	J	R	4/19/2012	590112181006530	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	8	J	R	4/20/2012	590112181006520	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	4/20/2012	590112181006520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/20/2012	590112181006520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/20/2012	590112181006520	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.8**

Summary of Reviewed Sampled Claims [1]

Patient J.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	8	J	R	4/23/2012	590112181006510	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	4/23/2012	590112181006510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/23/2012	590112181006510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/23/2012	590112181006510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/24/2012	590112181006500	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	4/24/2012	590112181006500	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	4/24/2012	590112181006500	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	4/24/2012	590112181006500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/24/2012	590112181006500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/24/2012	590112181006500	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/24/2012	590112181006490	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	4/24/2012	590112181006490	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	4/25/2012	590112181006480	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	8	J	R	4/25/2012	590112181006480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/25/2012	590112181006480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/25/2012	590112181006480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	8	J	R	4/26/2012	590112181006470	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	4/26/2012	590112181006470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/26/2012	590112181006470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/26/2012	590112181006470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/27/2012	590112181006460	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	4/27/2012	590112181006460	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	8	J	R	4/27/2012	590112181006460	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	8	J	R	4/27/2012	590112181006460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/27/2012	590112181006460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/27/2012	590112181006460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	8	J	R	4/27/2012	590112181006450	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	8	J	R	4/27/2012	590112181006450	77427	675	151	no documentation	-	-	-	151	-	-	-	151
							$ 403,245	**$ 124,033**		**$ 35,807**	**$ 1,659**	**$ 37,466**	**$ 53,825**	**$ 3,980**	**$ 7,835**	**$ 19,808**	**$ 85,448**
							275	39	Various missing procedures from Revenue Cycle Inc. review								
							$ 403,520	**$ 124,072**	Beneficiary Total								

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.9**

Summary of Reviewed Sampled Claims [1]

Patient D.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	9	D	W	1/31/2011	590911062791810	77261	$ 395	$ 62	No documentation	$ -	$ -	$ -	$ -	$ 62	$ -	$ -	$ 62
1	9	D	W	1/31/2011	590911062791810	77261	395	62	No documentation	-	-	-	-	62	-	-	62
1	9	D	W	1/31/2011	590911062791810	77280	375	158	No documentation	-	-	-	-	158	-	-	158
1	9	D	W	1/31/2011	590911062791810	77280	375	158	No documentation	-	-	-	-	158	-	-	158
1	9	D	W	1/31/2011	590911062791810	77300	550	59	No documentation	-	-	-	-	59	-	-	59
1	9	D	W	1/31/2011	590911062791810	77300	550	59	No documentation	-	-	-	-	59	-	-	59
1	9	D	W	1/31/2011	590911062791810	77332	200	66	No documentation	-	-	-	-	66	-	-	66
1	9	D	W	1/31/2011	590911062791810	77332	200	66	No documentation	-	-	-	-	66	-	-	66
1	9	D	W	1/31/2011	590911062791810	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	1/31/2011	590911062791810	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	9	D	W	2/1/2011	590911062791820	77336	275	44	No documentation	-	-	-	44	-	-	-	44
1	9	D	W	2/1/2011	590911062791820	77336	275	44	No documentation	-	-	-	44	-	-	-	44
1	9	D	W	2/1/2011	590911062791820	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	2/1/2011	590911062791820	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	9	D	W	2/1/2011	590911062791820	77427	675	154	No documentation	-	-	-	154	-	-	-	154
1	9	D	W	2/1/2011	590911062791820	77427	675	154	No documentation	-	-	-	154	-	-	-	154
1	9	D	W	2/2/2011	590911062791830	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	2/2/2011	590911062791830	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	9	D	W	2/3/2011	590911062791840	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	2/3/2011	590911062791840	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	9	D	W	2/4/2011	590911062791850	77336	275	44	No documentation	-	-	-	44	-	-	-	44
1	9	D	W	2/4/2011	590911062791850	77336	275	44	No documentation	-	-	-	44	-	-	-	44
1	9	D	W	2/4/2011	590911062791850	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	2/4/2011	590911062791850	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	9	D	W	2/4/2011	590911062791850	77427	675	154	No documentation	-	-	-	154	-	-	-	154
1	9	D	W	2/7/2011	590911062791860	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	2/7/2011	590911062791860	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	9	D	W	2/8/2011	590911062791870	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	2/8/2011	590911062791870	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	9	D	W	2/9/2011	590911062791880	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	2/9/2011	590911062791880	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	2/9/2011	590911062791880	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	2/9/2011	590911062791880	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	9	D	W	2/9/2011	590911062791880	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	2/9/2011	590911062791880	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	2/10/2011	590911062791890	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	2/10/2011	590911062791890	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	9	D	W	2/11/2011	590911062791900	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	2/11/2011	590911062791900	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	9	D	W	2/14/2011	590911062791910	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	2/14/2011	590911062791910	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	2/14/2011	590911062791910	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	2/14/2011	590911062791910	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	9	D	W	2/14/2011	590911062791910	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	2/14/2011	590911062791910	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	2/15/2011	590911062791920	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	2/15/2011	590911062791920	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	9	D	W	2/16/2011	590911062791930	77300	550	59	No documentation	-	-	-	-	59	-	-	59
1	9	D	W	2/16/2011	590911062791930	77300	550	59	No documentation	-	-	-	-	59	-	-	59
1	9	D	W	2/16/2011	590911062791930	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	2/16/2011	590911062791930	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	9	D	W	2/17/2011	590911062791940	77336	275	44	No documentation	-	-	-	44	-	-	-	44
1	9	D	W	2/17/2011	590911062791940	77336	275	44	No documentation	-	-	-	44	-	-	-	44

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.9**

Summary of Reviewed Sampled Claims [1]

Patient D.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	9	D	W	2/17/2011	590911062791940	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	2/17/2011	590911062791940	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	9	D	W	2/17/2011	590911062791940	77427	675	154	No documentation	-	-	-	154	-	-	-	154
1	9	D	W	2/17/2011	590911062791940	77427	675	154	No documentation	-	-	-	154	-	-	-	154
1	9	D	W	2/18/2011	590911062791950	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	2/18/2011	590911062791950	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	9	D	W	2/21/2011	590911062791960	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	2/21/2011	590911062791960	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	9	D	W	2/22/2011	590911062791970	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	2/22/2011	590911062791970	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	2/22/2011	590911062791970	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	2/22/2011	590911062791970	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	9	D	W	2/22/2011	590911062791970	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	2/22/2011	590911062791970	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	2/23/2011	590911062791980	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	2/23/2011	590911062791980	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
1	9	D	W	2/24/2011	590911062791990	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	2/24/2011	590911062791990	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	9	D	W	2/25/2011	590911062792000	77336	275	44	No documentation	-	-	-	44	-	-	-	44
1	9	D	W	2/25/2011	590911062792000	77336	275	44	No documentation	-	-	-	44	-	-	-	44
1	9	D	W	2/25/2011	590911062792000	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	2/25/2011	590911062792000	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
1	9	D	W	2/25/2011	590911062792000	77427	675	154	No documentation	-	-	-	154	-	-	-	154
1	9	D	W	2/25/2011	590911062792000	77427	675	154	No documentation	-	-	-	154	-	-	-	154
1	9	D	W	3/14/2011	590211117152270	77261	395	62	No documentation	-	-	-	62	-	-	-	62
1	9	D	W	3/14/2011	590211117152270	77261	395	62	No documentation	-	-	-	62	-	-	-	62
1	9	D	W	3/14/2011	590211117152270	77280	375	158	No documentation	-	-	-	158	-	-	-	158
1	9	D	W	3/14/2011	590211117152270	77280	375	158	No documentation	-	-	-	158	-	-	-	158
1	9	D	W	3/14/2011	590211117152270	77300	550	59	No documentation	-	-	-	59	-	-	-	59
1	9	D	W	3/14/2011	590211117152270	77300	550	59	No documentation	-	-	-	59	-	-	-	59
1	9	D	W	3/14/2011	590211117152270	77332	200	66	No documentation	-	-	-	66	-	-	-	66
1	9	D	W	3/14/2011	590211117152270	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	3/14/2011	590211117152270	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	3/15/2011	590211117152280	77336	275	44	No documentation	-	-	-	44	-	-	-	44
1	9	D	W	3/15/2011	590211117152280	77336	275	44	No documentation	-	-	-	44	-	-	-	44
1	9	D	W	3/15/2011	590211117152280	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	3/15/2011	590211117152280	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	3/15/2011	590211117152280	77427	675	154	No documentation	-	-	-	154	-	-	-	154
1	9	D	W	3/15/2011	590211117152280	77427	675	154	No documentation	-	-	-	154	-	-	-	154
1	9	D	W	3/16/2011	590211117152290	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	3/16/2011	590211117152290	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	3/17/2011	590211117152300	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	9	D	W	3/17/2011	590211117152300	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	3/18/2011	590211117152310	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	3/18/2011	590211117152310	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	3/18/2011	590211117152310	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	9	D	W	3/18/2011	590211117152310	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	3/18/2011	590211117152310	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	3/18/2011	590211117152310	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	3/21/2011	590211117152320	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	9	D	W	3/21/2011	590211117152320	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	3/22/2011	590211117152330	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.9**

Summary of Reviewed Sampled Claims [1]

Patient D.W.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	9	D	W	3/22/2011	590211117152330	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	3/23/2011	590211117152340	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	3/23/2011	590211117152340	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	3/23/2011	590211117152340	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	9	D	W	3/23/2011	590211117152340	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	3/23/2011	590211117152340	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	3/23/2011	590211117152340	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	3/24/2011	590211117152350	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	3/24/2011	590211117152350	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	3/25/2011	590211117152360	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	3/25/2011	590211117152360	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	3/28/2011	590211117152370	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	3/28/2011	590211117152370	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	3/28/2011	590211117152370	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	9	D	W	3/28/2011	590211117152370	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	3/28/2011	590211117152370	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	3/28/2011	590211117152370	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	3/29/2011	590211117152380	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	3/29/2011	590211117152380	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	3/30/2011	590211117152390	77300	550	59	No documentation	-	-	-	-	59	-	-	59
1	9	D	W	3/30/2011	590211117152390	77300	550	59	No documentation	-	-	-	-	59	-	-	59
1	9	D	W	3/30/2011	590211117152390	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	9	D	W	3/30/2011	590211117152390	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	3/31/2011	590211117152400	77336	275	44	No documentation	-	-	-	44	-	-	-	44
1	9	D	W	3/31/2011	590211117152400	77336	275	44	No documentation	-	-	-	44	-	-	-	44
1	9	D	W	3/31/2011	590211117152400	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	3/31/2011	590211117152400	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	3/31/2011	590211117152400	77427	675	154	No documentation	-	-	-	154	-	-	-	154
1	9	D	W	3/31/2011	590211117152400	77427	675	154	No documentation	-	-	-	154	-	-	-	154
1	9	D	W	4/4/2011	590211117152410	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	9	D	W	4/4/2011	590211117152410	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	4/5/2011	590211117152420	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	4/5/2011	590211117152420	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	4/6/2011	590211117152430	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	4/6/2011	590211117152430	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	4/6/2011	590211117152430	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	9	D	W	4/6/2011	590211117152430	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	4/6/2011	590211117152430	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	4/6/2011	590211117152430	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	4/7/2011	590211117152440	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	4/7/2011	590211117152440	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	4/8/2011	590211117152450	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	4/8/2011	590211117152450	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	4/11/2011	590211117152460	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	4/11/2011	590211117152460	77336	275	44	No documentation	-	-	-	-	44	-	-	44
1	9	D	W	4/11/2011	590211117152460	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
1	9	D	W	4/11/2011	590211117152460	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
1	9	D	W	4/11/2011	590211117152460	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	4/11/2011	590211117152460	77427	675	154	No documentation	-	-	-	-	154	-	-	154
1	9	D	W	12/27/2011	591112125387940	77261	395	62	No documentation	-	-	-	62	-	-	-	62
1	9	D	W	12/27/2011	591112125387940	77261	395	26	No documentation	-	-	-	26	-	-	-	26
1	9	D	W	12/27/2011	591112125387940	77280	375	158	No documentation	-	-	-	158	-	-	-	158
1	9	D	W	12/27/2011	591112125387940	77280	375	158	No documentation	-	-	-	158	-	-	-	158

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.9**

Summary of Reviewed Sampled Claims [1]

Patient D.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	9	D	W	12/27/2011	591112125387940	77300	575	59	No documentation	-	-	-	59	-	-	-	59
1	9	D	W	12/27/2011	591112125387940	77300	575	59	No documentation	-	-	-	59	-	-	-	59
1	9	D	W	12/27/2011	591112125387940	77332	200	66	No documentation	-	-	-	66	-	-	-	66
1	9	D	W	12/27/2011	591112125387940	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	12/27/2011	591112125387940	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	12/27/2011	591112125387940	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	12/28/2011	591112125388070	77336	275	44	No documentation	-	-	-	44	-	-	-	44
1	9	D	W	12/28/2011	591112125388070	77336	275	44	No documentation	-	-	-	44	-	-	-	44
1	9	D	W	12/28/2011	591112125388070	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	12/28/2011	591112125388070	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	12/28/2011	591112125388070	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	12/28/2011	591112125388070	77427	675	154	No documentation	-	-	-	154	-	-	-	154
1	9	D	W	12/28/2011	591112125388070	77427	675	154	No documentation	-	-	-	154	-	-	-	154
1	9	D	W	12/29/2011	591112125388020	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	12/29/2011	591112125388020	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	12/29/2011	591112125388020	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	12/30/2011	591112125388050	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
1	9	D	W	12/30/2011	591112125388050	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	12/30/2011	591112125388050	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
1	9	D	W	1/3/2012	591112125387990	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	1/3/2012	591112125387990	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	1/3/2012	591112125387990	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/3/2012	591112125387990	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/3/2012	591112230596610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/3/2012	591112125387990	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	1/3/2012	591112125387990	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	1/4/2012	591112125388110	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	1/4/2012	591112125388110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/4/2012	591112125388110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/5/2012	591112125388090	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	1/5/2012	591112125388090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/5/2012	591112125388090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/6/2012	591112125388150	77336	275	39	No documentation	-	-	-	-	39	-	-	39
1	9	D	W	1/6/2012	591112125388150	77336	275	39	No documentation	-	-	-	-	39	-	-	39
1	9	D	W	1/6/2012	591112125388150	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	1/6/2012	591112125388150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/6/2012	591112125388150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/6/2012	591112125388150	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	1/6/2012	591112125388150	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	1/9/2012	591112125388170	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	1/9/2012	591112125388170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/9/2012	591112125388170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/10/2012	591112125388210	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	1/10/2012	591112125388210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/10/2012	591112125388210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/11/2012	591112125388190	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	1/11/2012	591112125388190	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	1/11/2012	591112125388190	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.9**

Summary of Reviewed Sampled Claims [1]

Patient D.W.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	9	D	W	1/11/2012	591112125388190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/11/2012	591112125388190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/11/2012	591112125388190	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	1/11/2012	591112125388190	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	1/12/2012	591112125388130	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	1/12/2012	591112125388130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/12/2012	591112125388130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/13/2012	591112125388250	77300	575	57	No documentation	-	-	-	57	-	-	-	57
1	9	D	W	1/13/2012	591112125388250	77300	575	57	No documentation	-	-	-	57	-	-	-	57
1	9	D	W	1/13/2012	591112125388250	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	1/13/2012	591112125388250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/13/2012	591112125388250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/16/2012	591112125388230	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	1/16/2012	591112125388230	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	1/16/2012	591112125388230	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	1/16/2012	591112125388230	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/16/2012	591112125388230	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/16/2012	591112125388230	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	1/17/2012	591112125388270	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	1/17/2012	591112125388270	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/17/2012	591112125388270	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/18/2012	591112125388360	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	1/18/2012	591112125388360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/18/2012	591112125388360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/19/2012	591112125388340	77336	275	39	No documentation	-	-	-	-	39	-	-	39
1	9	D	W	1/19/2012	591112125388340	77336	275	39	No documentation	-	-	-	-	39	-	-	39
1	9	D	W	1/19/2012	591112125388340	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	1/19/2012	591112125388340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/19/2012	591112125388340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/19/2012	591112125388340	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	1/19/2012	591112125388340	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	1/20/2012	591112125388320	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	1/20/2012	591112125388320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/20/2012	591112125388320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/23/2012	591112125388300	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	1/23/2012	591112125388300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/23/2012	591112125388300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	1/24/2012	591112125388290	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	1/24/2012	591112125388290	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	1/24/2012	591112125388290	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	1/24/2012	591112125388290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/24/2012	591112125388290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/24/2012	591112125388290	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	1/24/2012	591112125388290	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	3/9/2012	591112151336080	77261	395	60	No documentation	-	-	-	60	-	-	-	60
1	9	D	W	3/9/2012	591112151336080	77261	395	60	No documentation	-	-	-	60	-	-	-	60
1	9	D	W	3/9/2012	591112151336080	77280	375	158	No documentation	-	-	-	158	-	-	-	158
1	9	D	W	3/9/2012	591112151336080	77280	375	158	No documentation	-	-	-	158	-	-	-	158
1	9	D	W	3/9/2012	591112151336080	77300	575	57	No documentation	-	-	-	57	-	-	-	57
1	9	D	W	3/9/2012	591112151336080	77300	575	57	No documentation	-	-	-	57	-	-	-	57
1	9	D	W	3/9/2012	591112151336080	77332	200	65	No documentation	-	-	-	65	-	-	-	65

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.9**

Summary of Reviewed Sampled Claims [1]

Patient D.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	9	D	W	3/9/2012	591112151336080	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	3/9/2012	591112151336080	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/9/2012	591112151336080	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/12/2012	591112151336250	77336	275	39	No documentation	-	-	-	-	39	-	-	39
1	9	D	W	3/12/2012	591112151336250	77336	275	39	No documentation	-	-	-	-	39	-	-	39
1	9	D	W	3/12/2012	591112151336250	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	3/12/2012	591112151336250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/12/2012	591112151336250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/12/2012	591112151336250	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	3/12/2012	591112151336250	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	3/13/2012	591112151336280	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	3/13/2012	591112151336280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/13/2012	591112151336280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/14/2012	591112151336320	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	3/14/2012	591112151336320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/14/2012	591112151336320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/15/2012	591112151336220	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	3/15/2012	591112151336220	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	3/15/2012	591112151336220	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	3/15/2012	591112151336220	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/15/2012	591112151336220	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/15/2012	591112151336220	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	3/15/2012	591112151336220	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	3/16/2012	591112151336370	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	3/16/2012	591112151336370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/16/2012	591112151336370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/19/2012	591112151336350	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	3/19/2012	591112151336350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/19/2012	591112151336350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/20/2012	591112151336580	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	3/20/2012	591112151336580	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	3/20/2012	591112151336580	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	3/20/2012	591112151336580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/20/2012	591112151336580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/20/2012	591112151336580	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	3/20/2012	591112151336580	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	3/21/2012	591112151336510	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	3/21/2012	591112151336510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/21/2012	591112151336510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/22/2012	591112151336600	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/22/2012	591112151336600	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/23/2012	591112151336600	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	3/23/2012	591112151336600	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	3/23/2012	591112151336600	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	3/23/2012	591112151336600	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/23/2012	591112151336600	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/23/2012	591112151336600	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	3/23/2012	591112151336600	77427	675	151	No documentation	-	-	-	151	-	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.9**

Summary of Reviewed Sampled Claims [1]

Patient D.W.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	9	D	W	3/26/2012	591112151336390	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	3/26/2012	591112151336390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/26/2012	591112151336390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/27/2012	591112151336450	77300	575	57	No documentation	-	-	-	-	57	-	-	57
1	9	D	W	3/27/2012	591112151336450	77300	575	57	No documentation	-	-	-	-	57	-	-	57
1	9	D	W	3/27/2012	591112151336450	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	3/27/2012	591112151336450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/27/2012	591112151336450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/28/2012	591112151336660	77336	275	39	No documentation	-	-	-	-	39	-	-	39
1	9	D	W	3/28/2012	591112151336660	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	3/28/2012	591112151336660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/28/2012	591112151336660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	3/28/2012	591112151336660	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	3/28/2012	591112151336660	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	3/29/2012	591112151336630	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	3/29/2012	591112151336630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/29/2012	591112151336630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/30/2012	591112151336720	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	3/30/2012	591112151336720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	3/30/2012	591112151336720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	4/2/2012	591112151336750	77336	275	39	No documentation	-	-	-	-	39	-	-	39
1	9	D	W	4/2/2012	591112151336750	77336	275	39	No documentation	-	-	-	-	39	-	-	39
1	9	D	W	4/2/2012	591112151336750	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	4/2/2012	591112151336750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	4/2/2012	591112151336750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	4/2/2012	591112151336750	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	4/2/2012	591112151336750	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	4/3/2012	591112151336690	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	4/3/2012	591112151336690	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	4/3/2012	591112151336690	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	4/4/2012	591112151336820	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	4/4/2012	591112151336820	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	4/4/2012	591112151336820	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	4/5/2012	591112151336900	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	4/5/2012	591112151336900	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	4/5/2012	591112151336900	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	4/5/2012	591112151336900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	4/5/2012	591112151336900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	4/5/2012	591112151336900	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	4/5/2012	591112151336900	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	11/28/2012	591113011816830	77261	395	60	No documentation	-	-	-	-	60	-	-	60
1	9	D	W	11/28/2012	591113011816830	77261	395	60	No documentation	-	-	-	-	60	-	-	60
1	9	D	W	11/28/2012	591113011816830	77280	375	158	No documentation	-	-	-	-	158	-	-	158
1	9	D	W	11/28/2012	591113011816830	77280	375	158	No documentation	-	-	-	-	158	-	-	158
1	9	D	W	11/28/2012	591113011816830	77300	575	57	No documentation	-	-	-	-	57	-	-	57
1	9	D	W	11/28/2012	591113011816830	77300	575	57	No documentation	-	-	-	-	57	-	-	57
1	9	D	W	11/28/2012	591113011816830	77332	200	65	No documentation	-	-	-	-	65	-	-	65
1	9	D	W	11/28/2012	591113011816830	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	11/28/2012	591113011816830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	11/28/2012	591113011816830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.9**

Summary of Reviewed Sampled Claims [1]

Patient D.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	9	D	W	11/28/2012	591113011816830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	11/29/2012	591113011816780	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	11/29/2012	591113011816780	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	11/29/2012	591113011816780	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	11/29/2012	591113011816780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	11/29/2012	591113011816780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	11/29/2012	591113011816780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	11/29/2012	591113011816780	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	11/29/2012	591113011816780	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	11/30/2012	591113011816840	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	11/30/2012	591113011816840	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	11/30/2012	591113011816840	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	11/30/2012	591113011816840	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/3/2012	591113011816920	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	12/3/2012	591113011816920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/3/2012	591113011816920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/3/2012	591113011816920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/4/2012	591113011816900	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	12/4/2012	591113011816900	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	12/4/2012	591113011816900	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	12/4/2012	591113011816900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/4/2012	591113011816900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/4/2012	591113011816900	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/4/2012	591113011816900	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	12/4/2012	591113011816900	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	12/5/2012	591113011816940	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	12/5/2012	591113011816940	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/5/2012	591113011816940	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/5/2012	591113011816940	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/6/2012	591113011816880	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	12/6/2012	591113011816880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/6/2012	591113011816880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/6/2012	591113011816880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/7/2012	591113011816860	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	12/7/2012	591113011816860	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	12/7/2012	591113011816860	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	12/7/2012	591113011816860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/7/2012	591113011816860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/7/2012	591113011816860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/7/2012	591113011816860	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	12/7/2012	591113011816860	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	12/10/2012	591113011816980	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	12/10/2012	591113011816980	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/10/2012	591113011816980	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/10/2012	591113011816980	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/11/2012	591113011816960	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.9**

Summary of Reviewed Sampled Claims [1]

Patient D.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	9	D	W	12/11/2012	591113011816960	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/11/2012	591113011816960	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/11/2012	591113011816960	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/12/2012	591113011817040	77336	275	39	No documentation	-	-	-	-	39	-	-	39
1	9	D	W	12/12/2012	591113011817040	77336	275	39	No documentation	-	-	-	-	39	-	-	39
1	9	D	W	12/12/2012	591113011817040	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	12/12/2012	591113011817040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/12/2012	591113011817040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/12/2012	591113011817040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/12/2012	591113011817040	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	12/12/2012	591113011817040	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	12/13/2012	591113011817060	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	12/13/2012	591113011817060	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/13/2012	591113011817060	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/13/2012	591113011817060	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/14/2012	591113011817050	77300	575	57	No documentation	-	-	-	57	-	-	-	57
1	9	D	W	12/14/2012	591113011817050	77300	575	57	No documentation	-	-	-	57	-	-	-	57
1	9	D	W	12/14/2012	591113011817050	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	12/14/2012	591113011817050	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/14/2012	591113011817050	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/14/2012	591113011817050	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/17/2012	591113011817000	77336	275	39	No documentation	-	-	-	-	39	-	-	39
1	9	D	W	12/17/2012	591113011817000	77336	275	39	No documentation	-	-	-	-	39	-	-	39
1	9	D	W	12/17/2012	591113011817000	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	12/17/2012	591113011817000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/17/2012	591113011817000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/17/2012	591113011817000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/17/2012	591113011817000	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	12/17/2012	591113011817000	77427	675	151	No documentation	-	-	-	-	151	-	-	151
1	9	D	W	12/18/2012	591113011817080	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	12/18/2012	591113011817080	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/18/2012	591113011817080	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/18/2012	591113011817080	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/19/2012	591113011817070	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	9	D	W	12/19/2012	591113011817070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/19/2012	591113011817070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/19/2012	591113011817070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	9	D	W	12/20/2012	591113011817120	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	12/20/2012	591113011817120	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	12/20/2012	591113011817120	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	12/20/2012	591113011817120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/20/2012	591113011817120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/20/2012	591113011817120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/20/2012	591113011817120	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	12/20/2012	591113011817120	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	12/21/2012	591113011817110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/21/2012	591113011817110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.9**

Summary of Reviewed Sampled Claims [1]

Patient D.W.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	9	D	W	12/21/2012	591113011817110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/21/2012	591113011817110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/24/2012	591113011817090	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	12/24/2012	591113011817090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/24/2012	591113011817090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/24/2012	591113011817090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/26/2012	591113011817100	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	12/26/2012	591113011817100	77336	275	39	No documentation	-	-	-	39	-	-	-	39
1	9	D	W	12/26/2012	591113011817100	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	12/26/2012	591113011817100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/26/2012	591113011817100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/26/2012	591113011817100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/26/2012	591113011817100	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	12/26/2012	591113011817100	77427	675	151	No documentation	-	-	-	151	-	-	-	151
1	9	D	W	12/31/2012	591113056730510	77261	395	60	No documentation	-	-	-	60	-	-	-	60
1	9	D	W	12/31/2012	591113056730510	77261	395	60	No documentation	-	-	-	60	-	-	-	60
1	9	D	W	12/31/2012	591113056730510	77280	375	158	No documentation	-	-	-	158	-	-	-	158
1	9	D	W	12/31/2012	591113056730510	77280	375	158	No documentation	-	-	-	158	-	-	-	158
1	9	D	W	12/31/2012	591113056730510	77300	575	57	No documentation	-	-	-	57	-	-	-	57
1	9	D	W	12/31/2012	591113056730510	77300	575	57	No documentation	-	-	-	57	-	-	-	57
1	9	D	W	12/31/2012	591113056730510	77332	200	65	No documentation	-	-	-	65	-	-	-	65
1	9	D	W	12/31/2012	591113056730510	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	9	D	W	12/31/2012	591113056730510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	12/31/2012	591113056730510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	9	D	W	1/2/2013	591113056730610	77336	275	37	No documentation	-	-	-	37	-	-	-	37
1	9	D	W	1/2/2013	591113056730610	77336	275	37	No documentation	-	-	-	37	-	-	-	37
1	9	D	W	1/2/2013	591113056730610	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	9	D	W	1/2/2013	591113056730610	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/2/2013	591113056730610	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/2/2013	591113056730610	77427	675	152	No documentation	-	-	-	152	-	-	-	152
1	9	D	W	1/2/2013	591113056730610	77427	675	152	No documentation	-	-	-	152	-	-	-	152
1	9	D	W	1/3/2013	591113056730590	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	9	D	W	1/3/2013	591113056730590	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/3/2013	591113056730590	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/7/2013	591113056730630	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	9	D	W	1/7/2013	591113056730630	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/7/2013	591113056730630	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/8/2013	591113056730680	77336	275	37	No documentation	-	-	-	37	-	-	-	37
1	9	D	W	1/8/2013	591113056730680	77336	275	37	No documentation	-	-	-	37	-	-	-	37
1	9	D	W	1/8/2013	591113056730680	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	9	D	W	1/8/2013	591113056730680	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/8/2013	591113056730680	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/8/2013	591113056730680	77427	675	152	No documentation	-	-	-	152	-	-	-	152
1	9	D	W	1/8/2013	591113056730680	77427	675	152	No documentation	-	-	-	152	-	-	-	152
1	9	D	W	1/9/2013	591113056730650	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	9	D	W	1/9/2013	591113056730650	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/9/2013	591113056730650	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/15/2013	591113056730660	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	9	D	W	1/15/2013	591113056730660	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.9**

Summary of Reviewed Sampled Claims [1]

Patient D.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	9	D	W	1/15/2013	591113056730660	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	1/16/2013	591113056730720	77336	275	37	No documentation	-	-	-	-	37	-	-	37
1	9	D	W	1/16/2013	591113056730720	77336	275	37	No documentation	-	-	-	-	37	-	-	37
1	9	D	W	1/16/2013	591113056730720	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	9	D	W	1/16/2013	591113056730720	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	1/16/2013	591113056730720	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	1/16/2013	591113056730720	77427	675	152	No documentation	-	-	-	-	152	-	-	152
1	9	D	W	1/16/2013	591113056730720	77427	675	152	No documentation	-	-	-	-	152	-	-	152
1	9	D	W	1/17/2013	591113056730700	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	9	D	W	1/17/2013	591113056730700	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	1/17/2013	591113056730700	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	1/18/2013	591113056730740	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	9	D	W	1/18/2013	591113056730740	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/18/2013	591113056730740	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/21/2013	591113056730760	77336	275	37	No documentation	-	-	-	-	37	-	-	37
1	9	D	W	1/21/2013	591113056730760	77336	275	37	No documentation	-	-	-	-	37	-	-	37
1	9	D	W	1/21/2013	591113056730760	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	9	D	W	1/21/2013	591113056730760	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	1/21/2013	591113056730760	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	1/21/2013	591113056730760	77427	675	152	No documentation	-	-	-	-	152	-	-	152
1	9	D	W	1/21/2013	591113056730760	77427	675	152	No documentation	-	-	-	-	152	-	-	152
1	9	D	W	1/22/2013	591113056730840	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	9	D	W	1/22/2013	591113056730840	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	1/22/2013	591113056730840	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	1/24/2013	591113056730800	77300	575	56	No documentation	-	-	-	56	-	-	-	56
1	9	D	W	1/24/2013	591113056730800	77300	575	56	No documentation	-	-	-	56	-	-	-	56
1	9	D	W	1/24/2013	591113056730800	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	9	D	W	1/24/2013	591113056730800	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/24/2013	591113056730800	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/25/2013	591113056730820	77336	275	37	No documentation	-	-	-	37	-	-	-	37
1	9	D	W	1/25/2013	591113056730820	77336	275	37	No documentation	-	-	-	37	-	-	-	37
1	9	D	W	1/25/2013	591113056730820	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	9	D	W	1/25/2013	591113056730820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/25/2013	591113056730820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/25/2013	591113056730820	77427	675	152	No documentation	-	-	-	152	-	-	-	152
1	9	D	W	1/25/2013	591113056730820	77427	675	152	No documentation	-	-	-	152	-	-	-	152
1	9	D	W	1/28/2013	591113056730780	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	9	D	W	1/28/2013	591113056730780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	1/28/2013	591113056730780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	1/29/2013	591113056730880	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	9	D	W	1/29/2013	591113056730880	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/29/2013	591113056730880	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/30/2013	591113056730860	77336	275	37	No documentation	-	-	-	-	37	-	-	37
1	9	D	W	1/30/2013	591113056730860	77336	275	37	No documentation	-	-	-	-	37	-	-	37
1	9	D	W	1/30/2013	591113056730860	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	9	D	W	1/30/2013	591113056730860	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	1/30/2013	591113056730860	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	1/30/2013	591113056730860	77427	675	152	No documentation	-	-	-	-	152	-	-	152
1	9	D	W	1/30/2013	591113056730860	77427	675	152	No documentation	-	-	-	-	152	-	-	152

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.9**

Summary of Reviewed Sampled Claims [1]

Patient D.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	9	D	W	1/31/2013	591113056730910	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	9	D	W	1/31/2013	591113056730910	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	1/31/2013	591113056730910	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	2/1/2013	591113056730900	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
1	9	D	W	2/1/2013	591113056730900	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	2/1/2013	591113056730900	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
1	9	D	W	2/4/2013	591113056730930	77336	275	37	No documentation	-	-	-	-	37	-	-	37
1	9	D	W	2/4/2013	591113056730930	77336	275	37	No documentation	-	-	-	-	37	-	-	37
1	9	D	W	2/4/2013	591113056730930	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
1	9	D	W	2/4/2013	591113056730930	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	2/4/2013	591113056730930	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
1	9	D	W	2/4/2013	591113056730930	77427	675	152	No documentation	-	-	-	-	152	-	-	152
1	9	D	W	2/4/2013	591113056730930	77427	675	152	No documentation	-	-	-	-	152	-	-	152
							$ 282,865	$ 123,520		$ -	$ -	$ -	$ 71,956	$ 8,965	$ 14,097	$ 26,753	$ 121,771

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.10**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	10	L	R	3/7/2012	590912130088830	77261	$ 395	$ 60	no documentation	$ -	$ -	$ -	$ -	$ 60	$ -	$ -	$ 60
1	10	L	R	3/7/2012	590912130088830	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	10	L	R	3/7/2012	590912130088830	77280	375	158	no documentation	-	-	-	-	158	-	-	158
1	10	L	R	3/7/2012	590912130088830	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	10	L	R	3/7/2012	590912130088830	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	10	L	R	3/7/2012	590912130088830	77332	200	65	no documentation	-	-	-	-	65	-	-	65
1	10	L	R	3/7/2012	590912130088830	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	3/7/2012	590912130088830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/7/2012	590912130088830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/7/2012	590912130088830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/8/2012	590912130088740	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	3/8/2012	590912130088740	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	3/8/2012	590912130088740	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	3/8/2012	590912130088740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/8/2012	590912130088740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/8/2012	590912130088740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/8/2012	590912130088740	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	3/8/2012	590912130088740	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	3/9/2012	590912130088780	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	3/9/2012	590912130088780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/9/2012	590912130088780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/9/2012	590912130088780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/12/2012	590912130088710	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	3/12/2012	590912130088710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/12/2012	590912130088710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/12/2012	590912130088710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/13/2012	590912130088970	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	3/13/2012	590912130088970	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	3/13/2012	590912130088970	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	3/13/2012	590912130088970	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/13/2012	590912130088970	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/13/2012	590912130088970	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/13/2012	590912130088970	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	3/13/2012	590912130088970	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	3/14/2012	590912130089000	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	3/14/2012	590912130089000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/14/2012	590912130089000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/14/2012	590912130089000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/15/2012	590912130089040	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	3/15/2012	590912130089040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/15/2012	590912130089040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/15/2012	590912130089040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/16/2012	590912130088860	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	3/16/2012	590912130088860	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	3/16/2012	590912130088860	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	3/16/2012	590912130088860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/16/2012	590912130088860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/16/2012	590912130088860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/19/2012	590912130089150	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	3/19/2012	590912130089150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.10**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	10	L	R	3/19/2012	590912130089150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/19/2012	590912130089150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/20/2012	590912130089110	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	3/20/2012	590912130089110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/20/2012	590912130089110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/20/2012	590912130089110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/21/2012	590912130089070	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	10	L	R	3/21/2012	590912130089070	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	10	L	R	3/21/2012	590912130089070	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	3/21/2012	590912130089070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/21/2012	590912130089070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/21/2012	590912130089070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/21/2012	590912130089070	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	10	L	R	3/21/2012	590912130089070	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	10	L	R	3/22/2012	590912130089210	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	3/22/2012	590912130089210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/22/2012	590912130089210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/22/2012	590912130089210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/23/2012	590912130089260	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	10	L	R	3/23/2012	590912130089260	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	10	L	R	3/23/2012	590912130089260	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	3/23/2012	590912130089260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/23/2012	590912130089260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/23/2012	590912130089260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/26/2012	590912130089180	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	10	L	R	3/26/2012	590912130089180	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	10	L	R	3/26/2012	590912130089180	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	3/26/2012	590912130089180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/26/2012	590912130089180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/26/2012	590912130089180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/26/2012	590912130089180	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	10	L	R	3/26/2012	590912130089180	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	10	L	R	3/27/2012	590912130089240	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	3/27/2012	590912130089240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/27/2012	590912130089240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/27/2012	590912130089240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/28/2012	590912130089310	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	3/28/2012	590912130089310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/28/2012	590912130089310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/28/2012	590912130089310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	3/29/2012	590912130089330	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	3/29/2012	590912130089330	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	3/29/2012	590912130089330	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	3/29/2012	590912130089330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/29/2012	590912130089330	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	3/29/2012	590912130089330	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	3/30/2012	590912130089400	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	3/30/2012	590912130089400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	3/30/2012	590912130089400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.10**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	10	L	R	3/30/2012	590912130089400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/2/2012	590912130089370	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	4/2/2012	590912130089370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/2/2012	590912130089370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/2/2012	590912130089370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/3/2012	590912130089480	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	10	L	R	4/3/2012	590912130089480	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	10	L	R	4/3/2012	590912130089480	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	4/3/2012	590912130089480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/3/2012	590912130089480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/3/2012	590912130089480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/3/2012	590912130089480	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	10	L	R	4/3/2012	590912130089480	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	10	L	R	4/4/2012	591112151338180	77261	395	60	no documentation	-	-	-	-	60	-	-	60
1	10	L	R	4/4/2012	591112151338180	77261	395	60	no documentation	-	-	-	-	60	-	-	60
1	10	L	R	4/4/2012	591112151338180	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	10	L	R	4/4/2012	591112151338180	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	10	L	R	4/4/2012	591112151338180	77332	200	65	no documentation	-	-	-	-	65	-	-	65
1	10	L	R	4/4/2012	591112151338180	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	4/4/2012	591112151338180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/4/2012	591112151338180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/4/2012	591112151338180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/5/2012	591112151338110	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	4/5/2012	591112151338110	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	4/5/2012	591112151338110	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	4/5/2012	591112151338110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/5/2012	591112151338110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/5/2012	591112151338110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/5/2012	591112151338110	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	4/5/2012	591112151338110	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	4/9/2012	591112151338090	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	4/9/2012	591112151338090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/9/2012	591112151338090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/9/2012	591112151338090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/10/2012	591112151338140	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	4/10/2012	591112151338140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/10/2012	591112151338140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/10/2012	591112151338140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/11/2012	591112151338240	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	4/11/2012	591112151338240	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	4/11/2012	591112151338240	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	4/11/2012	591112151338240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/11/2012	591112151338240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/11/2012	591112151338240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/11/2012	591112151338240	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	4/11/2012	591112151338240	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	4/12/2012	591112151338210	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	4/12/2012	591112151338210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/12/2012	591112151338210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/12/2012	591112151338210	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.10**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	10	L	R	4/13/2012	591112151338360	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	10	L	R	4/13/2012	591112151338360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/13/2012	591112151338360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/13/2012	591112151338360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/16/2012	591112151338340	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	4/16/2012	591112151338340	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	4/16/2012	591112151338340	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	10	L	R	4/16/2012	591112151338340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/16/2012	591112151338340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/16/2012	591112151338340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/16/2012	591112151338340	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	4/16/2012	591112151338340	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	4/17/2012	591112151338310	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	10	L	R	4/17/2012	591112151338310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/17/2012	591112151338310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/17/2012	591112151338310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/18/2012	591112151338400	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	10	L	R	4/18/2012	591112151338400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/18/2012	591112151338400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/18/2012	591112151338400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/19/2012	591112151338560	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	10	L	R	4/19/2012	591112151338560	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	10	L	R	4/19/2012	591112151338560	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	10	L	R	4/19/2012	591112151338560	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/19/2012	591112151338560	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/19/2012	591112151338560	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/19/2012	591112151338560	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	10	L	R	4/19/2012	591112151338560	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	10	L	R	4/20/2012	591112151329100	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	10	L	R	4/20/2012	591112151329100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/20/2012	591112151329100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/20/2012	591112151329100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/23/2012	591112151329360	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	10	L	R	4/23/2012	591112151329360	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	10	L	R	4/23/2012	591112151329360	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	10	L	R	4/23/2012	591112151329360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/23/2012	591112151329360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/23/2012	591112151329360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/24/2012	591112151329320	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	4/24/2012	591112151329320	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	4/24/2012	591112151329320	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
1	10	L	R	4/24/2012	591112151329320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/24/2012	591112151329320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/24/2012	591112151329320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/24/2012	591112151329320	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	4/24/2012	591112151329320	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	4/25/2012	591112151329280	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
1	10	L	R	4/25/2012	591112151329280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/25/2012	591112151329280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.10**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	10	L	R	4/25/2012	591112151329280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	4/26/2012	591112151329400	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	4/26/2012	591112151329400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/26/2012	591112151329400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/26/2012	591112151329400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/27/2012	591112151329380	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	4/27/2012	591112151329380	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	4/27/2012	591112151329380	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	4/27/2012	591112151329380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/27/2012	591112151329380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/27/2012	591112151329380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/27/2012	591112151329380	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	4/27/2012	591112151329380	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	4/30/2012	591112151329490	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	4/30/2012	591112151329490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/30/2012	591112151329490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	4/30/2012	591112151329490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	5/1/2012	591112151329470	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	5/1/2012	591112151329470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	5/1/2012	591112151329470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	5/1/2012	591112151329470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	5/2/2012	591112151338000	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	10	L	R	5/2/2012	591112151338000	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	10	L	R	5/2/2012	591112151338000	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	5/2/2012	591112151338000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	5/2/2012	591112151338000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	5/2/2012	591112151338000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	5/2/2012	591112151338000	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	10	L	R	5/2/2012	591112151338000	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	10	L	R	5/21/2012	590912193083040	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	10	L	R	5/21/2012	590912193083040	77261	395	60	no documentation	-	-	-	60	-	-	-	60
1	10	L	R	5/21/2012	590912193083040	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	10	L	R	5/21/2012	590912193083040	77280	375	158	no documentation	-	-	-	158	-	-	-	158
1	10	L	R	5/21/2012	590912193083040	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	10	L	R	5/21/2012	590912193083040	77300	575	57	no documentation	-	-	-	57	-	-	-	57
1	10	L	R	5/21/2012	590912193083040	77332	200	65	no documentation	-	-	-	65	-	-	-	65
1	10	L	R	5/21/2012	590912193083040	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	5/21/2012	590912193083040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	5/21/2012	590912193083040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	5/21/2012	590912193083040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	5/22/2012	590912193083110	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	5/22/2012	590912193083110	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	5/22/2012	590912193083110	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	5/22/2012	590912193083110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	5/22/2012	590912193083110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	5/22/2012	590912193083110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	5/22/2012	590912193083110	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	5/22/2012	590912193083110	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	5/23/2012	590912193083100	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	5/23/2012	590912193083100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	5/23/2012	590912193083100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.10**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	10	L	R	5/23/2012	590912193083100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	5/24/2012	590912193083090	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	5/24/2012	590912193083090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	5/24/2012	590912193083090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	5/24/2012	590912193083090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	5/31/2012	590912193083130	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	10	L	R	5/31/2012	590912193083130	77336	275	39	no documentation	-	-	-	-	39	-	-	39
1	10	L	R	5/31/2012	590912193083130	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	5/31/2012	590912193083130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	5/31/2012	590912193083130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	5/31/2012	590912193083130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	5/31/2012	590912193083130	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	10	L	R	5/31/2012	590912193083130	77427	675	151	no documentation	-	-	-	-	151	-	-	151
1	10	L	R	6/1/2012	590912193083120	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	6/1/2012	590912193083120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/1/2012	590912193083120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/1/2012	590912193083120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/4/2012	590912193083140	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	6/4/2012	590912193083140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/4/2012	590912193083140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/4/2012	590912193083140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/5/2012	590912193083170	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	6/5/2012	590912193083170	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	6/5/2012	590912193083170	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	6/5/2012	590912193083170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/5/2012	590912193083170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/5/2012	590912193083170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/5/2012	590912193083170	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	6/5/2012	590912193083170	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	6/6/2012	590912193083180	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	6/6/2012	590912193083180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/6/2012	590912193083180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/6/2012	590912193083180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/7/2012	590912193083150	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	6/7/2012	590912193083150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/7/2012	590912193083150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/7/2012	590912193083150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/8/2012	590912193083160	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	6/8/2012	590912193083160	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	6/8/2012	590912193083160	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	6/8/2012	590912193083160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/8/2012	590912193083160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/8/2012	590912193083160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/8/2012	590912193083160	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	6/8/2012	590912193083160	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	6/11/2012	590912193083190	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	6/11/2012	590912193083190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/11/2012	590912193083190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.10**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	10	L	R	6/11/2012	590912193083190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/13/2012	590912193081400	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	10	L	R	6/13/2012	590912193081400	77300	575	57	no documentation	-	-	-	-	57	-	-	57
1	10	L	R	6/13/2012	590912193081400	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	6/13/2012	590912193081400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/13/2012	590912193081400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/13/2012	590912193081400	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/14/2012	590912193083200	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	6/14/2012	590912193083200	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	6/14/2012	590912193083200	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	6/14/2012	590912193083200	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/14/2012	590912193083200	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/14/2012	590912193083200	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/14/2012	590912193083200	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	6/14/2012	590912193083200	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	6/19/2012	590912193081350	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	6/19/2012	590912193081350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/19/2012	590912193081350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/19/2012	590912193081350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/20/2012	590912193081440	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	6/20/2012	590912193081440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/20/2012	590912193081440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/20/2012	590912193081440	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/21/2012	590912193081320	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	6/21/2012	590912193081320	77336	275	39	no documentation	-	-	-	39	-	-	-	39
1	10	L	R	6/21/2012	590912193081320	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	6/21/2012	590912193081320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/21/2012	590912193081320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/21/2012	590912193081320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/21/2012	590912193081320	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	6/21/2012	590912193081320	77427	675	151	no documentation	-	-	-	151	-	-	-	151
1	10	L	R	6/22/2012	590912193081540	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity bi led.	-	-	-	308	-	-	-	308
1	10	L	R	6/22/2012	590912193081540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/22/2012	590912193081540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/22/2012	590912193081540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
1	10	L	R	6/25/2012	590912193081570	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity bi led.	-	-	-	-	-	273	-	273
1	10	L	R	6/25/2012	590912193081570	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/25/2012	590912193081570	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	6/25/2012	590912193081570	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
1	10	L	R	5/20/2013	591113177725610	77261	395	57	one per course, cloned	-	-	-	-	-	-	57	57
1	10	L	R	5/20/2013	591113177725610	77261	395	57	one per course cloned	-	-	-	-	-	-	57	57
1	10	L	R	5/20/2013	591113177725610	77280	375	142	no documentation	-	-	-	-	142	-	-	142
1	10	L	R	5/20/2013	591113177725610	77280	375	142	no documentation	-	-	-	-	142	-	-	142
1	10	L	R	5/20/2013	591113177725610	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	10	L	R	5/20/2013	591113177725610	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	10	L	R	5/20/2013	591113177725610	77332	200	63	no documentation	-	-	-	-	63	-	-	63
1	10	L	R	5/20/2013	591013312566040	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	5/21/2013	591113177725590	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	10	L	R	5/21/2013	591013312566170	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	5/21/2013	591113177725590	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	10	L	R	5/22/2013	591013312566100	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.10**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	10	L	R	5/23/2013	591013312566130	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	5/24/2013	591113177725630	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	10	L	R	5/24/2013	591013312566150	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	5/24/2013	591113177725630	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	10	L	R	5/28/2013	591013312566200	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	5/29/2013	591013312566280	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	5/31/2013	591113177725670	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	10	L	R	5/31/2013	591013312566220	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	5/31/2013	591113177725670	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	10	L	R	6/3/2013	591013312566260	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	6/4/2013	591013312566240	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	6/5/2013	591113177725830	77336	275	35	documentation does not support time of BID Fx	-	-	-	-	-	-	35	35
1	10	L	R	6/5/2013	591013312566320	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	6/5/2013	591113177725830	77427	675	142	documentation does not support time of BID Fx	-	-	-	-	-	-	142	142
1	10	L	R	6/6/2013	591013312566330	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	6/7/2013	591113177725790	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	10	L	R	6/7/2013	591113177725790	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	10	L	R	6/7/2013	591013312566310	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	6/10/2013	591113177725750	77336	275	35	documentation does not support time of BID Fx	-	-	-	-	-	-	35	35
1	10	L	R	6/10/2013	591013312566300	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	6/10/2013	591113177725750	77427	675	142	documentation does not support time of BID Fx	-	-	-	-	-	-	142	142
1	10	L	R	6/11/2013	591013312566350	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	6/12/2013	591013312566340	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	6/13/2013	591113177725850	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	10	L	R	6/13/2013	591013312566390	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	6/13/2013	591113177725850	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	10	L	R	6/14/2013	591013312566380	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	6/17/2013	591013312566360	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	6/18/2013	591113177725940	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	10	L	R	6/18/2013	591013312566370	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	6/18/2013	591113177725940	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	10	L	R	6/20/2013	591013205573110	77261	395	57	documentation conflicts with other prescriptions in medical record signature requirements not met and cloned	-	57	57	-	-	-	-	-
1	10	L	R	6/20/2013	591013205573110	77261	395	57	one per course, cloned	-	-	-	57	-	-	-	57
1	10	L	R	6/20/2013	591013205573110	77280	375	142	no documentation	-	-	-	142	-	-	-	142
1	10	L	R	6/20/2013	591013205573110	77280	375	142	no documentation	-	-	-	142	-	-	-	142
1	10	L	R	6/20/2013	591013205573110	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	10	L	R	6/20/2013	591013205573110	77300	575	52	no documentation	-	-	-	52	-	-	-	52
1	10	L	R	6/20/2013	591013205573110	77332	200	63	no documentation	-	-	-	63	-	-	-	63
1	10	L	R	6/20/2013	591013312566960	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	6/21/2013	591013205573080	77336	275	35	comments in tx record signatures do not align with comments and not sure what tx correspond to, note does not support	-	-	-	35	-	-	-	35
1	10	L	R	6/21/2013	591013312566940	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	6/21/2013	591013205573080	77427	675	142	comments in tx record signatures do not align with comments and not sure what tx correspond to, note does not support	-	-	-	142	-	-	-	142
1	10	L	R	6/24/2013	591013312566950	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	6/25/2013	591114164654880	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	6/26/2013	591013205573190	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	10	L	R	6/26/2013	591013312566970	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	6/26/2013	591013205573190	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	10	L	R	6/27/2013	591013312566990	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	6/28/2013	591013312567000	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	7/1/2013	591013205573160	77336	275	35	comments in tx record signatures do not align with comments and not sure what tx correspond to, note does not support	-	35	35	-	-	-	-	-
1	10	L	R	7/1/2013	591013312567010	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.10**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	10	L	R	7/1/2013	591013205573160	77427	675	142	comments in tx record signatures do not align with comments and not sure what tx correspond to, note does not support	-	-	-	-	-	-	142	142
1	10	L	R	7/2/2013	591013312566980	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	7/3/2013	591013312567020	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	7/8/2013	591013205573310	77336	275	35	comments in tx record signatures do not align with comments and not sure what tx correspond to note does not support	-	35	35	-	-	-	-	-
1	10	L	R	7/8/2013	591013312567060	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	7/8/2013	591013205573310	77427	675	142	comments in tx record signatures do not align with comments and not sure what tx correspond to note does not support	-	-	-	-	-	-	142	142
1	10	L	R	7/9/2013	591013312567050	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	7/10/2013	591013205573350	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	10	L	R	7/10/2013	591013205573350	77300	575	52	no documentation	-	-	-	-	52	-	-	52
1	10	L	R	7/10/2013	591013312567040	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	7/11/2013	591013205573370	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	10	L	R	7/11/2013	591013312567030	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	7/11/2013	591013205573370	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	10	L	R	7/12/2013	591013312567070	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	7/15/2013	591013312567120	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	7/16/2013	591013205573430	77336	275	35	comments in tx record signatures do not align with comments and not sure what tx correspond to note does not support	-	35	35	-	-	-	-	-
1	10	L	R	7/16/2013	591013312567110	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	7/16/2013	591013205573430	77427	675	142	comments in tx record signatures do not align with comments and not sure what tx correspond to note does not support	-	-	-	-	-	-	142	142
1	10	L	R	7/17/2013	591013312567100	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
1	10	L	R	7/18/2013	591013312567080	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	7/19/2013	591013205573510	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
1	10	L	R	7/19/2013	591013312567090	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
1	10	L	R	7/19/2013	591013205573510	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
1	10	L	R	3/10/2014	591114122085440	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	10	L	R	3/10/2014	591114122085440	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	10	L	R	3/10/2014	591114122085440	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	10	L	R	3/10/2014	591114122085440	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	10	L	R	3/10/2014	591114122085440	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	10	L	R	3/10/2014	591114122085440	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	10	L	R	3/10/2014	591114122085440	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
1	10	L	R	3/11/2014	590914113898850	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	10	L	R	3/11/2014	590914113898850	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	3/11/2014	590914113898850	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	3/11/2014	590914113898850	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	3/11/2014	590914113898850	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	3/11/2014	590914113898850	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	10	L	R	3/14/2014	590914113899270	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	10	L	R	3/14/2014	590914113899270	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	10	L	R	3/19/2014	590914113899050	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	10	L	R	3/19/2014	590914113899050	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	10	L	R	3/24/2014	590914113899390	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	10	L	R	3/24/2014	590914113899390	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	10	L	R	3/26/2014	590914113899410	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	10	L	R	3/26/2014	590914113899410	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	10	L	R	3/27/2014	590914113899360	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	10	L	R	3/27/2014	590914113899360	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	10	L	R	4/1/2014	590914113899520	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	10	L	R	4/1/2014	590914113899520	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	10	L	R	4/4/2014	590914113899330	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	10	L	R	4/4/2014	590914113899330	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	10	L	R	5/19/2014	591114178851110	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	10	L	R	5/19/2014	591114178851110	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
1	10	L	R	5/19/2014	591114178851110	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	10	L	R	5/19/2014	591114178851110	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
1	10	L	R	5/19/2014	591114178851110	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	10	L	R	5/19/2014	591114178851110	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	10	L	R	5/19/2014	591114178851110	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
1	10	L	R	5/19/2014	591114178851110	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/19/2014	591114178851110	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/19/2014	591114178851110	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/19/2014	591114178851110	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/20/2014	591114178851070	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.10**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	10	L	R	5/20/2014	591114178851070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/20/2014	591114178851070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/20/2014	591114178851070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/20/2014	591114178851070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/20/2014	591114178851070	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	10	L	R	5/21/2014	591114178851170	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/21/2014	591114178851170	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/21/2014	591114178851170	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/21/2014	591114178851170	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/22/2014	591114178851190	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/22/2014	591114178851190	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/22/2014	591114178851190	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/22/2014	591114178851190	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/23/2014	591114178851290	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	10	L	R	5/23/2014	591114178851290	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/23/2014	591114178851290	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/23/2014	591114178851290	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/23/2014	591114178851290	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	10	L	R	5/27/2014	591114178851260	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/27/2014	591114178851260	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/27/2014	591114178851260	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/27/2014	591114178851260	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/28/2014	591114178851240	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/28/2014	591114178851240	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/28/2014	591114178851240	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/28/2014	591114178851240	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/29/2014	591114178851220	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	10	L	R	5/29/2014	591114178851220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/29/2014	591114178851220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/29/2014	591114178851220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/29/2014	591114178851220	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/29/2014	591114178851220	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	10	L	R	5/30/2014	591114178851310	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/30/2014	591114178851310	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/30/2014	591114178851310	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	5/30/2014	591114178851310	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/2/2014	591114178851380	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/2/2014	591114178851380	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/2/2014	591114178851380	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/2/2014	591114178851380	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/3/2014	591114178851440	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	10	L	R	6/3/2014	591114178851440	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/3/2014	591114178851440	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/3/2014	591114178851440	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/3/2014	591114178851440	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/3/2014	591114178851440	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	10	L	R	6/4/2014	591114178851420	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/4/2014	591114178851420	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/4/2014	591114178851420	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/4/2014	591114178851420	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/5/2014	591114178851360	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	10	L	R	6/5/2014	591114178851360	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
1	10	L	R	6/5/2014	591114178851360	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/5/2014	591114178851360	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/5/2014	591114178851360	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/5/2014	591114178851360	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/6/2014	591114178851460	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	10	L	R	6/6/2014	591114178851460	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/6/2014	591114178851460	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/6/2014	591114178851460	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/6/2014	591114178851460	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/6/2014	591114178851460	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	10	L	R	6/9/2014	591114178851560	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/9/2014	591114178851560	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/9/2014	591114178851560	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/9/2014	591114178851560	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/10/2014	591114178851530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/10/2014	591114178851530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/10/2014	591114178851530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/10/2014	591114178851530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/11/2014	591114178851480	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	10	L	R	6/11/2014	591114178851480	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/11/2014	591114178851480	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/11/2014	591114178851480	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/11/2014	591114178851480	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/11/2014	591114178851480	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
1	10	L	R	6/12/2014	591114178851500	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/12/2014	591114178851500	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/12/2014	591114178851500	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/16/2014	591114178851600	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/16/2014	591114178851600	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/16/2014	591114178851600	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 4.10**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
1	10	L	R	6/16/2014	591114178851600	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/17/2014	591114178851580	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
1	10	L	R	6/17/2014	591114178851580	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/17/2014	591114178851580	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/17/2014	591114178851580	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/17/2014	591114178851580	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
1	10	L	R	6/17/2014	591114178851580	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
							$ 293,285	**$ 122,942**		**$ 22,770**	**$ 160**	**$ 22,930**	**$ 57,093**	**$ 3,925**	**$ 7,110**	**$ 30,974**	**$ 99,102**
					Various missing procedures from Revenue Cycle Inc. review		395	60									
					Beneficiary Total		**$ 293,680**	**$ 123,002**									

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In s tuations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical bi ling, on average, procedure 77401 was paid at the rate of $34.98.

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.0**

Stratum 2 Review Summary

Exhibit	Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	Billed Amount	Paid Amount	"Maybe"			Incorrect				
							No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed	Procedure Should Not Have Been Billed	Total Incorrectly Billed
5.1	2	1	R	W	$ 89,695	$ 14,569	$ -	$ 177	$ 177	$ 8,357	$ 2,683	$ -	$ 3,352	$ 14,392
5 2	2	2	L	S	57,285	18,793	15,243	205	15,448	3,036	105	-	205	3,345
5 3	2	3	P	B	172,480	47,325	10,631	462	11,093	20,488	924	1,358	13,252	36,022
5.4	2	4	P	A	61,340	28,072	28,072	-	28,072	-	-	-	-	-
5 5	2	5	C	L	79,660	33,509	-	234	234	18,778	1,055	3,076	9,981	32,890
5 6	2	6	B	L	33,465	15,866	-	-	-	8,097	2,655	2,347	2,557	15,656
5.7	2	7	P	H	74,030	33,490	-	-	-	17,017	6,721	3,775	5,592	33,105
5 8	2	8	N	R	37,090	12,691	-	-	-	6,813	1,466	913	3,324	12,516
5 9	2	9	W	R	121,800	52,261	-	211	211	37,118	2,481	3,417	8,649	51,665
5.10	2	10	K	J	239,466	73,542	-	980	980	48,044	5,439	6,981	11,398	71,862
5.11	2	11	H	N	54,600	11,475	11,475	-	11,475	-	-	-	-	-
5.12	2	12	B	C	84,780	17,473	1,921	1,176	3,097	1,699	12,620	-	56	14,375
5.13	2	13	L	R	117,125	39,058	24,086	-	24,086	11,028	431	731	2,643	14,832
5.14	2	14	A	R	33,765	12,686	-	-	-	5,552	1,906	2,264	2,614	12,336
5.15	2	15	R	D	65,790	13,455	-	-	-	-	13,342	-	113	13,455
5.16	2	16	C	D	56,310	23,249	-	216	216	17,103	971	2,254	2,355	22,683
5.17	2	17	D	J	60,790	27,764	-	-	-	16,751	1,143	2,188	7,403	27,484
5.18	2	18	C	M	208,775	48,171	9,137	1,915	11,052	22,415	2,420	2,334	9,635	36,805
5.19	2	19	U	W	153,760	59,589	-	613	613	33,373	3,509	3,396	18,173	58,451
5.20	2	20	E	D	147,370	65,577	-	528	528	34,406	3,564	9,021	17,009	63,999
5.21	2	21	B	E	74,270	28,760	2,501	57	2,557	18,763	1,013	1,769	4,449	25,993
5.22	2	22	S	D	54,720	17,687	2,331	-	2,331	11,782	105	913	2,381	15,181
5.23	2	23	S	E	43,240	20,560	-	-	-	11,080	3,515	2,738	2,983	20,316
5.24	2	24	B	J	76,505	34,726	-	-	-	15,741	7,364	5,328	5,663	34,096
5.25	2	25	V	J	112,095	45,443	-	-	-	27,271	4,843	3,843	8,961	44,918
5.26	2	26	B	W	37,240	17,923	-	-	-	7,925	3,515	3,520	2,649	17,609
5.27	2	27	D	J	61,340	28,072	-	-	-	9,633	2,399	3,555	12,030	27,617
5.28	2	28	D	T	132,710	25,940	-	387	387	18,891	4,253	-	2,410	25,553
5.29	2	29	W	B	160,570	70,333	-	-	-	41,652	4,752	6,614	16,476	69,494
5.30	2	30	L	F	76,390	32,437	-	-	-	20,059	1,393	3,190	7,340	31,982
5.31	2	31	N	F	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
5.32	2	32	K	M	39,340	15,734	-	-	-	7,693	1,873	2,735	3,085	15,384
5.33	2	33	B	B	46,560	17,653	2,367	-	2,367	8,875	1,703	2,074	2,354	15,007
5.34	2	34	A	K	38,965	13,671	-	-	-	7,787	1,702	1,811	2,091	13,391
					$ 2,903,321	**$ 1,017,553**	**$ 107,764**	**$ 7,160**	**$ 114,924**	**$ 517,225**	**$ 101,863**	**$ 82,146**	**$ 191,181**	**$ 892,415**

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.1**

Summary of Reviewed Sampled Claims [1]

Patient R.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	1	R	W	12/2/2009	590910260580860	77261	$ 395	$ 60	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	$ -	$ 60	$ 60	$ -	$ -	$ -	$ -	$ -
2	1	R	W	12/2/2009	590910260580920	77261	395	60	no documentation	-	-	-	-	60	-	-	60
2	1	R	W	12/2/2009	590910260580860	77280	375	158	canned documentation	-	-	-	-	-	-	158	158
2	1	R	W	12/2/2009	590910260580920	77280	375	158	no documentation	-	-	-	-	158	-	-	158
2	1	R	W	12/2/2009	590910260580860	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/2/2009	590910260580920	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/3/2009	590910260580860	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/3/2009	590910260580920	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/4/2009	590910260580860	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/4/2009	590910260580920	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/4/2009	590910260580860	77427	675	157	not signed	-	-	-	157	-	-	-	157
2	1	R	W	12/4/2009	590910260580920	77427	675	157	not signed	-	-	-	157	-	-	-	157
2	1	R	W	12/7/2009	590910260580870	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/7/2009	590910260580930	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/8/2009	590910260580870	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/8/2009	590910260580930	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/8/2009	590910260580870	77427	675	157	not signed	-	-	-	157	-	-	-	157
2	1	R	W	12/8/2009	590910260580930	77427	675	157	not signed	-	-	-	157	-	-	-	157
2	1	R	W	12/9/2009	590910260580870	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/9/2009	590910260580930	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/10/2009	590910260580870	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/10/2009	590910260580930	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/11/2009	590910260580880	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/11/2009	590910260580940	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/11/2009	590910260580880	77427	675	157	not signed	-	-	-	157	-	-	-	157
2	1	R	W	12/11/2009	590910260580940	77427	675	157	not signed	-	-	-	157	-	-	-	157
2	1	R	W	12/14/2009	590910260580880	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/14/2009	590910260580940	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/15/2009	590910260580880	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/15/2009	590910260580940	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/15/2009	590910260580880	77427	675	157	not signed	-	-	-	-	-	-	157	157
2	1	R	W	12/15/2009	590910260580940	77427	675	157	not signed	-	-	-	-	-	-	157	157
2	1	R	W	12/16/2009	590910260580880	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/16/2009	590910260580940	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/16/2009	590910260581000	77401	450	61	no documentation	-	-	-	-	61	-	-	61
2	1	R	W	12/17/2009	590910260580890	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/17/2009	590910260580950	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/28/2009	590910260580890	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/28/2009	590910260580950	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/28/2009	590910260580890	77427	675	157	not signed	-	-	-	157	-	-	-	157
2	1	R	W	12/28/2009	590910260580950	77427	675	157	not signed	-	-	-	157	-	-	-	157
2	1	R	W	12/29/2009	590910260580890	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/29/2009	590910260580950	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/30/2009	590910260580900	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/30/2009	590910260580960	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/30/2009	590910260580900	77427	675	157	not signed	-	-	-	157	-	-	-	157
2	1	R	W	12/30/2009	590910260580960	77427	675	157	not signed	-	-	-	157	-	-	-	157
2	1	R	W	12/31/2009	590910260580900	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	12/31/2009	590910260580960	77401	450	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	1/4/2010	590910260580902	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/4/2010	590910260580962	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/5/2010	590910260580902	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/5/2010	590910260580962	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/5/2010	590910260580902	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	1/5/2010	590910260580962	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	1/6/2010	590910260580910	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/6/2010	590910260580970	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/7/2010	590910260580910	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/7/2010	590910260580970	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/7/2010	590910260580910	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	1/7/2010	590910260580970	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	1/11/2010	590910273562670	77261	395	61	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	61	61	-	-	-	-	-
2	1	R	W	1/11/2010	590910273562730	77261	395	61	one per course	-	-	-	-	-	-	61	61
2	1	R	W	1/11/2010	590910273562670	77280	375	146	canned documentation	-	-	-	-	-	-	146	146
2	1	R	W	1/11/2010	590910273562730	77280	375	146	canned documentation	-	-	-	-	-	-	146	146
2	1	R	W	1/11/2010	590910273562670	77300	550	57	signature requirements not met	-	57	57	-	-	-	-	-
2	1	R	W	1/11/2010	590910273562670	77332	200	62	documentation not supportive and canned	-	-	-	-	-	-	62	62
2	1	R	W	1/11/2010	590910273562670	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/11/2010	590910273562730	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/12/2010	590910273562670	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/12/2010	590910273562730	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/13/2010	590910273562670	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	1	R	W	1/13/2010	590910273562670	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/13/2010	590910273562730	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/13/2010	590910273562670	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	1/13/2010	590910273562730	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	1/14/2010	590910273562680	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/14/2010	590910273562740	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/14/2010	590910273562800	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/15/2010	590910273562800	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	1	R	W	1/15/2010	590910273562680	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/15/2010	590910273562740	77401	450	43	no documentation	-	-	-	43	-	-	-	43

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.1**

Summary of Reviewed Sampled Claims [1]

Patient R.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	1	R	W	1/15/2010	590910273562800	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/15/2010	590910273562680	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	1/15/2010	590910273562740	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	1/15/2010	590910273562800	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	1/18/2010	590910273562680	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/18/2010	590910273562740	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/18/2010	590910273562800	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/19/2010	590910273562680	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/19/2010	590910273562740	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/19/2010	590910273562800	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/20/2010	590910273562810	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	1	R	W	1/20/2010	590910273562690	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/20/2010	590910273562750	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/20/2010	590910273562810	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/20/2010	590910273562690	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	1/20/2010	590910273562750	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	1/20/2010	590910273562810	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	1/21/2010	590910273562690	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/21/2010	590910273562750	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/21/2010	590910273562810	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/22/2010	590910273562810	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	1	R	W	1/22/2010	590910273562690	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/22/2010	590910273562750	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/22/2010	590910273562810	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	1/22/2010	590910273562690	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	1/22/2010	590910273562750	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	1/22/2010	590910273562810	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	1/25/2010	590910273562690	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/25/2010	590910273562750	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	1/25/2010	590910273562810	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	2/5/2010	590910273562700	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/5/2010	590910273562760	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/8/2010	590910273562700	77300	550	57	signature requirements not met	-	-	-	57	-	-	-	57
2	1	R	W	2/8/2010	590910273562700	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	1	R	W	2/8/2010	590910273562700	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/8/2010	590910273562760	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/8/2010	590910273562700	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	2/8/2010	590910273562760	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	2/9/2010	590910273562700	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/9/2010	590910273562760	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/10/2010	590910273562710	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	1	R	W	2/10/2010	590910273562710	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/10/2010	590910273562770	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/10/2010	590910273562710	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	2/10/2010	590910273562770	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	2/11/2010	590910273562710	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/11/2010	590910273562770	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/12/2010	590910273562710	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/12/2010	590910273562770	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/15/2010	590910273562710	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	1	R	W	2/15/2010	590910273562710	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	2/15/2010	590910273562770	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	2/15/2010	590910273562710	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	2/15/2010	590910273562770	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	2/16/2010	590910273562720	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/16/2010	590910273562780	77401	450	43	no documentation	-	-	-	43	-	-	-	43
2	1	R	W	2/17/2010	590910273562840	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	1	R	W	2/17/2010	590910273562720	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	2/17/2010	590910273562780	77401	450	43	no documentation	-	-	-	-	43	-	-	43
2	1	R	W	2/17/2010	590910273562720	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	2/17/2010	590910273562780	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	2/22/2010	590910106807800	77261	395	61	documentation conflicts with other prescriptions in medical record signature requirements not met and cloned	-	-	-	61	-	-	-	61
2	1	R	W	2/22/2010	590910106807860	77261	395	61	no documentation	-	-	-	61	-	-	-	61
2	1	R	W	2/22/2010	590910106807800	77280	375	146	canned documentation	-	-	-	146	-	-	-	146
2	1	R	W	2/22/2010	590910106807860	77280	375	146	canned documentation	-	-	-	146	-	-	-	146
2	1	R	W	2/22/2010	590910106807800	77300	550	57	signature requirements not met	-	-	-	57	-	-	-	57
2	1	R	W	2/22/2010	590910106807860	77300	550	57	signature requirements not met	-	-	-	57	-	-	-	57
2	1	R	W	2/22/2010	590910106807800	77332	200	62	documentation not supportive and canned	-	-	-	62	-	-	-	62
2	1	R	W	2/22/2010	590910106807800	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	2/22/2010	590910106807800	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	2/22/2010	590910106807860	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	2/22/2010	590910106807860	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	2/23/2010	590910106807800	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	2/23/2010	590910106807800	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	2/23/2010	590910106807860	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	2/24/2010	590910106807800	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	1	R	W	2/24/2010	590910106807860	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	1	R	W	2/24/2010	590910106807800	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	2/24/2010	590910106807800	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	2/24/2010	590910106807860	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	2/24/2010	590910106807860	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	2/24/2010	590910106807800	77427	675	164	not signed	-	-	-	-	-	-	164	164

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.1**

Summary of Reviewed Sampled Claims [1]

Patient R.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	1	R	W	2/24/2010	590910106807860	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	2/25/2010	590910106807810	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	2/25/2010	590910106807810	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	2/25/2010	590910106807870	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	2/25/2010	590910106807870	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	2/26/2010	590910106807810	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	1	R	W	2/26/2010	590910106807870	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	1	R	W	2/26/2010	590910106807810	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	2/26/2010	590910106807810	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	2/26/2010	590910106807870	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	2/26/2010	590910106807870	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	2/26/2010	590910106807810	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	2/26/2010	590910106807870	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	3/1/2010	590910106807810	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	3/1/2010	590910106807810	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	3/1/2010	590910106807870	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	3/1/2010	590910106807870	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	3/2/2010	590910106807810	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	3/2/2010	590910106807810	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	3/2/2010	590910106807870	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	3/2/2010	590910106807870	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	3/3/2010	590910106807820	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	1	R	W	3/3/2010	590910106807880	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	1	R	W	3/3/2010	590910106807820	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	3/3/2010	590910106807820	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	3/3/2010	590910106807880	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	3/3/2010	590910106807880	77401	225	22	no documentation	-	-	-	-	22	-	-	22
2	1	R	W	3/3/2010	590910106807820	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	3/3/2010	590910106807880	77427	675	164	not signed	-	-	-	-	-	-	164	164
2	1	R	W	3/4/2010	590910106807820	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	3/4/2010	590910106807820	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	3/4/2010	590910106807880	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	3/4/2010	590910106807880	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	3/5/2010	590910106807820	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	1	R	W	3/5/2010	590910106807880	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	1	R	W	3/5/2010	590910106807820	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	3/5/2010	590910106807820	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	3/5/2010	590910106807880	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	3/5/2010	590910106807880	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	1	R	W	3/5/2010	590910106807820	77427	675	164	not signed	-	-	-	164	-	-	-	164
2	1	R	W	3/5/2010	590910106807880	77427	675	164	not signed	-	-	-	164	-	-	-	164
							$ 89,695	$ 14,569		$ -	$ 177	$ 177	$ 8,357	$ 2,683	$ -	$ 3,352	$ 14,392
					Various missing procedures from Revenue Cycle Inc. review		54 165	8 228									
					Beneficiary Total		$ 143,860	$ 22,797									

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.2**

Summary of Reviewed Sampled Claims [1]

Patient L.S.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	2	L	S	1/6/2014	590914055088450	77261	$ 395	$ 59	documentation conflicts with other prescriptions in medical record	$ -	$ -	$ -	$ 59	$ -	$ -	$ -	$ 59
2	2	L	S	1/6/2014	590914055088450	77261	395	59	only one per course of treatment	-	-	-	59	-	-	-	59
2	2	L	S	1/6/2014	590914055088450	77280	375	211	no documentation	-	-	-	211	-	-	-	211
2	2	L	S	1/6/2014	590914055088450	77280	375	211	no documentation	-	-	-	211	-	-	-	211
2	2	L	S	1/6/2014	590914055088450	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	2	L	S	1/6/2014	590914055088450	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	2	L	S	1/6/2014	590914055088450	77332	200	63	no documentation	-	-	-	63	-	-	-	63
2	2	L	S	1/6/2014	591114136301970	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	2	L	S	1/6/2014	591114136301970	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	2	L	S	1/6/2014	591114136301970	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	2	L	S	1/7/2014	590914055088470	77336	275	58	partial documentation located, signature does not align with comments	-	-	-	58	-	-	-	58
2	2	L	S	1/7/2014	590914055088470	77427	675	146	partial documentation located, signature does not align with comments	-	-	-	146	-	-	-	146
2	2	L	S	1/9/2014	590914055088500	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	2	L	S	1/9/2014	590914055088500	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	2	L	S	1/9/2014	590914055088500	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	2	L	S	1/10/2014	590914055088490	77336	275	58	documentation does not support time of BID Fx	-	-	-	58	-	-	-	58
2	2	L	S	1/10/2014	590914055088490	77427	675	146	documentation does not support time of BID Fx	-	-	-	146	-	-	-	146
2	2	L	S	1/15/2014	590914055088520	77336	275	58	partial documentation located, signature does not align with comments	-	-	-	58	-	-	-	58
2	2	L	S	1/15/2014	590914055088520	77427	675	146	partial documentation located, signature does not align with comments	-	-	-	146	-	-	-	146
2	2	L	S	1/20/2014	590914055088540	77336	275	58	partial documentation located, signature does not align with comments	-	-	-	58	-	-	-	58
2	2	L	S	1/20/2014	590914055088540	77427	675	146	partial documentation located, signature does not align with comments	-	-	-	146	-	-	-	146
2	2	L	S	1/24/2014	590914055088570	77300	575	52	no documentation	-	-	-	-	52	-	-	52
2	2	L	S	1/24/2014	590914055088570	77300	575	52	no documentation	-	-	-	-	52	-	-	52
2	2	L	S	1/27/2014	590914055088590	77336	275	58	partial documentation located, signature does not align with comments	-	58	58	-	-	-	-	-
2	2	L	S	1/27/2014	590914055088590	77427	675	146	partial documentation located, signature does not align with comments	-	146	146	-	-	-	-	-
2	2	L	S	1/30/2014	590914055088600	77336	275	58	partial documentation located, signature does not align with comments	-	-	-	58	-	-	-	58
2	2	L	S	1/30/2014	590914055088600	77427	675	146	partial documentation located, signature does not align with comments	-	-	-	146	-	-	-	146
2	2	L	S	2/5/2014	590914055088640	77336	275	58	documentation does not support time of BID Fx	-	-	-	-	-	-	58	58
2	2	L	S	2/5/2014	590914055088640	77427	675	146	documentation does not support time of BID Fx	-	-	-	-	-	-	146	146
2	2	L	S	4/28/2014	591814156130380	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
2	2	L	S	4/28/2014	591814156130380	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
2	2	L	S	4/28/2014	591814156130380	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
2	2	L	S	4/28/2014	591814156130380	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	2	L	S	4/28/2014	591814156130380	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	2	L	S	4/28/2014	591814156130380	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
2	2	L	S	4/28/2014	591814156130380	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	4/28/2014	591814156130380	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	4/28/2014	591814156130380	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	4/29/2014	591814156130400	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	2	L	S	4/29/2014	591814156130400	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	4/29/2014	591814156130400	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	4/29/2014	591814156130400	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	4/29/2014	591814156130400	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	2	L	S	4/30/2014	591814156130350	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	4/30/2014	591814156130350	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	4/30/2014	591814156130350	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/1/2014	591814156130430	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/1/2014	591814156130430	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/1/2014	591814156130430	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/2/2014	591814156130450	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	2	L	S	5/2/2014	591814156130450	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/2/2014	591814156130450	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/2/2014	591814156130450	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/2/2014	591814156130450	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	2	L	S	5/5/2014	591814156130510	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/5/2014	591814156130510	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/5/2014	591814156130510	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/6/2014	591814156130490	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/6/2014	591814156130490	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/6/2014	591814156130490	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/7/2014	591814156130470	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	2	L	S	5/7/2014	591814156130470	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/7/2014	591814156130470	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/7/2014	591814156130470	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/7/2014	591814156130470	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	2	L	S	5/8/2014	591814156130530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/8/2014	591814156130530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.2**

Summary of Reviewed Sampled Claims [1]

Patient L.S.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	2	L	S	5/8/2014	591814156130530	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/9/2014	591814156130550	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/9/2014	591814156130550	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/9/2014	591814156130550	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/12/2014	591814156130630	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	2	L	S	5/12/2014	591814156130630	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/12/2014	591814156130630	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/12/2014	591814156130630	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/12/2014	591814156130630	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	2	L	S	5/13/2014	591814156130570	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/13/2014	591814156130570	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/13/2014	591814156130570	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/15/2014	591814156130610	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	2	L	S	5/15/2014	591814156130610	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	2	L	S	5/15/2014	591814156130610	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/15/2014	591814156130610	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/15/2014	591814156130610	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/16/2014	591814156130590	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	2	L	S	5/16/2014	591814156130590	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/16/2014	591814156130590	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/16/2014	591814156130590	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/16/2014	591814156130590	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	2	L	S	5/19/2014	591814156130690	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/19/2014	591814156130690	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/19/2014	591814156130690	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/20/2014	591814156130710	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/20/2014	591814156130710	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/20/2014	591814156130710	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/21/2014	591814156130670	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	2	L	S	5/21/2014	591814156130670	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/21/2014	591814156130670	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/21/2014	591814156130670	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/21/2014	591814156130670	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	2	L	S	5/27/2014	591814156130650	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/27/2014	591814156130650	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/27/2014	591814156130650	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/28/2014	591814156130730	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/28/2014	591814156130730	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/28/2014	591814156130730	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/29/2014	591814156130770	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	2	L	S	5/29/2014	591814156130770	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/29/2014	591814156130770	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/29/2014	591814156130770	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	2	L	S	5/29/2014	591814156130770	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
							$ 57,285	$ 18,793		$ 15,243	$ 205	$ 15,448	$ 3,036	$ 105	$ -	$ 205	$ 3,345
					Various missing procedures from Revenue Cycle Inc. review		395	59									
					Beneficiary Total		$ 57,680	$ 18,852									

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.3**

Summary of Reviewed Sampled Claims [1]

Patient P.B.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	3	P	B	3/30/2009	590910106804990	77261	$ 395	$ 54	documentation conflicts with other prescriptions in medical record, cloned & signature requirements not met	$ -	$ -	$ -	$ 54	$ -	$ -	$ -	$ 54
2	3	P	B	3/30/2009	590910106805050	77261	395	54	one per course cloned	-	-	-	54	-	-	-	54
2	3	P	B	3/30/2009	590910106804990	77280	375	142	no documentation	-	-	-	142	-	-	-	142
2	3	P	B	3/30/2009	590910106805050	77280	375	142	no documentation	-	-	-	142	-	-	-	142
2	3	P	B	3/30/2009	590910106804990	77401	225	27	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	3/30/2009	590910106804990	77401	225	27	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	3/30/2009	590910106805050	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	3/30/2009	590910106805050	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/1/2009	590910106804990	77401	225	27	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	27	27	-	-	-	-	-
2	3	P	B	4/1/2009	590910106804990	77401	225	27	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	27	27	-	-	-	-	-
2	3	P	B	4/1/2009	590910106805050	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	27	27
2	3	P	B	4/1/2009	590910106805050	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	27	27
2	3	P	B	4/2/2009	590910106804990	77401	225	27	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	4/2/2009	590910106805050	77401	225	27	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	4/2/2009	590910106804990	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/2/2009	590910106805050	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/2/2009	590910106804990	77427	675	142	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	-	-	142	-	-	-	142
2	3	P	B	4/2/2009	590910106805050	77427	675	142	one per 5 fractions of tx	-	-	-	142	-	-	-	142
2	3	P	B	4/3/2009	590910106805000	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/3/2009	590910106805000	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/3/2009	590910106805060	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/3/2009	590910106805060	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/6/2009	590910106805000	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/6/2009	590910106805000	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/6/2009	590910106805060	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/6/2009	590910106805060	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/6/2009	590910106805000	77427	675	157	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	-	-	157	-	-	-	157
2	3	P	B	4/6/2009	590910106805060	77427	675	142	one per 5 fractions of tx	-	-	-	142	-	-	-	142
2	3	P	B	4/7/2009	590910106805000	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/7/2009	590910106805000	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/7/2009	590910106805060	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/7/2009	590910106805060	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/8/2009	590910106805000	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	3	P	B	4/8/2009	590910106805000	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	3	P	B	4/8/2009	590910106805060	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	27	27
2	3	P	B	4/8/2009	590910106805060	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	27	27
2	3	P	B	4/9/2009	590910106805010	77401	225	27	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	4/9/2009	590910106805010	77401	225	27	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	4/9/2009	590910106805070	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/9/2009	590910106805070	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/9/2009	590910106805010	77427	675	142	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	-	-	142	-	-	-	142
2	3	P	B	4/9/2009	590910106805070	77427	675	142	one per 5 fractions of tx	-	-	-	142	-	-	-	142
2	3	P	B	4/10/2009	590910106805010	77401	225	27	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	4/10/2009	590910106805010	77401	225	27	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	4/10/2009	590910106805070	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.3**

Summary of Reviewed Sampled Claims [1]

Patient P.B.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	3	P	B	4/10/2009	590910106805070	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/13/2009	590910106805010	77401	225	27	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	4/13/2009	590910106805010	77401	225	27	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	4/13/2009	590910106805070	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/13/2009	590910106805070	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/13/2009	590910106805010	77427	675	142	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	-	-	142	-	-	-	142
2	3	P	B	4/13/2009	590910106805070	77427	675	142	one per 5 fractions of tx	-	-	-	142	-	-	-	142
2	3	P	B	4/14/2009	590910106805010	77401	225	27	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	4/14/2009	590910106805010	77401	225	27	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	4/14/2009	590910106805070	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/14/2009	590910106805070	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/15/2009	590910106805020	77401	225	27	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	4/15/2009	590910106805020	77401	225	27	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	3	P	B	4/15/2009	590910106805080	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/15/2009	590910106805080	77401	225	27	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	27	-	-	-	27
2	3	P	B	4/16/2009	590910106805020	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/16/2009	590910106805020	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/16/2009	590910106805080	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	3	P	B	4/16/2009	590910106805080	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	3	P	B	4/16/2009	590910106805020	77427	675	157	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	-	-	157	-	-	-	157
2	3	P	B	4/16/2009	590910106805080	77427	675	157	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	157	-	-	-	157
2	3	P	B	4/20/2009	590910106805020	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	3	P	B	4/20/2009	590910106805020	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	3	P	B	4/20/2009	590910106805080	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	3	P	B	4/20/2009	590910106805080	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	3	P	B	4/21/2009	590910106805030	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/21/2009	590910106805030	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/21/2009	590910106805090	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	3	P	B	4/21/2009	590910106805090	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	3	P	B	4/21/2009	590910106805030	77427	675	157	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	-	-	157	-	-	-	157
2	3	P	B	4/21/2009	590910106805090	77427	675	157	one per 5 fractions of tx	-	-	-	157	-	-	-	157
2	3	P	B	4/22/2009	590910106805030	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	3	P	B	4/22/2009	590910106805030	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	3	P	B	4/22/2009	590910106805090	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	3	P	B	4/22/2009	590910106805090	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	3	P	B	4/24/2009	590910106805030	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/24/2009	590910106805030	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/24/2009	590910106805090	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	3	P	B	4/24/2009	590910106805090	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	3	P	B	4/27/2009	590910106805030	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	3	P	B	4/27/2009	590910106805030	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	3	P	B	4/27/2009	590910106805090	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	3	P	B	4/27/2009	590910106805090	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.3**

Summary of Reviewed Sampled Claims [1]

Patient P.B.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	3	P	B	4/27/2009	590910106805030	77427	675	157	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	-	-	-	-	-	157	157
2	3	P	B	4/27/2009	590910106805090	77427	675	157	one per 5 fractions of tx	-	-	-	-	-	-	157	157
2	3	P	B	4/28/2009	590910106805040	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/28/2009	590910106805040	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	3	P	B	4/28/2009	590910106805100	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	3	P	B	4/28/2009	590910106805100	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	3	P	B	4/29/2009	590910106805040	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	3	P	B	4/29/2009	590910106805040	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	3	P	B	4/29/2009	590910106805100	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	3	P	B	4/29/2009	590910106805100	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	3	P	B	4/29/2009	590910106805040	77427	675	157	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	-	-	-	-	-	157	157
2	3	P	B	12/2/2009	590910260580680	77261	395	60	no medical record provided	60	-	60	-	-	-	-	-
2	3	P	B	12/2/2009	590910260580740	77261	395	60	no medical record provided	60	-	60	-	-	-	-	-
2	3	P	B	12/2/2009	590910260580680	77280	375	158	no medical record provided	158	-	158	-	-	-	-	-
2	3	P	B	12/2/2009	590910260580740	77280	375	158	no medical record provided	158	-	158	-	-	-	-	-
2	3	P	B	12/2/2009	590910260580680	77300	550	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/2/2009	590910260580680	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	3	P	B	12/2/2009	590910260580680	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/2/2009	590910260580740	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/3/2009	590910260580680	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/3/2009	590910260580740	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/4/2009	590910260580680	77336	275	57	no medical record provided	57	-	57	-	-	-	-	-
2	3	P	B	12/4/2009	590910260580680	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/4/2009	590910260580740	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/4/2009	590910260580680	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-
2	3	P	B	12/4/2009	590910260580740	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-
2	3	P	B	12/7/2009	590910260580690	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/7/2009	590910260580750	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/8/2009	590910260580690	77336	275	57	no medical record provided	57	-	57	-	-	-	-	-
2	3	P	B	12/8/2009	590910260580690	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/8/2009	590910260580750	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/8/2009	590910260580690	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-
2	3	P	B	12/8/2009	590910260580750	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-
2	3	P	B	12/9/2009	590910260580690	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/9/2009	590910260580750	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/10/2009	590910260580690	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/10/2009	590910260580750	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/11/2009	590910260580700	77336	275	57	no medical record provided	57	-	57	-	-	-	-	-
2	3	P	B	12/11/2009	590910260580700	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/11/2009	590910260580760	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/11/2009	590910260580700	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-
2	3	P	B	12/11/2009	590910260580760	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-
2	3	P	B	12/14/2009	590910260580700	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/14/2009	590910260580760	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/15/2009	590910260580700	77336	275	57	no medical record provided	57	-	57	-	-	-	-	-
2	3	P	B	12/15/2009	590910260580700	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/15/2009	590910260580760	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/15/2009	590910260580700	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-
2	3	P	B	12/15/2009	590910260580760	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-
2	3	P	B	12/16/2009	590910260580700	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/16/2009	590910260580760	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/17/2009	590910260580710	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/17/2009	590910260580770	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/18/2009	590910260580710	77300	550	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/18/2009	590910260580710	77336	275	57	no medical record provided	57	-	57	-	-	-	-	-
2	3	P	B	12/18/2009	590910260580710	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/18/2009	590910260580770	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/18/2009	590910260580710	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-
2	3	P	B	12/18/2009	590910260580770	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-
2	3	P	B	12/21/2009	590910260580710	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/21/2009	590910260580770	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/23/2009	590910260580720	77336	275	57	no medical record provided	57	-	57	-	-	-	-	-
2	3	P	B	12/23/2009	590910260580720	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/23/2009	590910260580780	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/23/2009	590910260580720	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-
2	3	P	B	12/23/2009	590910260580780	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-
2	3	P	B	12/24/2009	590910260580720	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/24/2009	590910260580780	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/28/2009	590910260580720	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/28/2009	590910260580780	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/30/2009	590910260580720	77336	275	57	no medical record provided	57	-	57	-	-	-	-	-
2	3	P	B	12/30/2009	590910260580720	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/30/2009	590910260580780	77401	450	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	12/30/2009	590910260580720	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.3**

Summary of Reviewed Sampled Claims [1]

Patient P.B.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	3	P	B	12/30/2009	590910260580780	77427	675	157	no medical record provided	157	-	157	-	-	-	-	-
2	3	P	B	1/5/2010	590910260580730	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/5/2010	590910260580790	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/6/2010	590910260580730	77336	275	44	no medical record provided	44	-	44	-	-	-	-	-
2	3	P	B	1/6/2010	590910260580730	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/6/2010	590910260580790	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/6/2010	590910260580730	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	1/6/2010	590910260580790	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	1/11/2010	590910273563020	77261	395	61	no medical record provided	61	-	61	-	-	-	-	-
2	3	P	B	1/11/2010	590910273563020	77280	375	146	no medical record provided	146	-	146	-	-	-	-	-
2	3	P	B	1/11/2010	590910273563020	77300	550	57	no medical record provided	57	-	57	-	-	-	-	-
2	3	P	B	1/11/2010	590910273563020	77332	200	62	no medical record provided	62	-	62	-	-	-	-	-
2	3	P	B	1/11/2010	590910273563020	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/13/2010	590910273563020	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/13/2010	590910273563082	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/14/2010	590910273563020	77336	275	44	no medical record provided	44	-	44	-	-	-	-	-
2	3	P	B	1/14/2010	590910273563020	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/14/2010	590910273563082	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/14/2010	590910273563020	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	1/14/2010	590910273563082	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	1/15/2010	590910273563030	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/15/2010	590910273563090	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/19/2010	590910273563030	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/19/2010	590910273563090	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/19/2010	590910273563030	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	1/19/2010	590910273563090	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	1/20/2010	590910273563030	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/20/2010	590910273563090	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/21/2010	590910273563030	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/21/2010	590910273563090	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/26/2010	590910273563040	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/26/2010	590910273563100	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/26/2010	590910273563040	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	1/26/2010	590910273563100	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	1/27/2010	590910273563040	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/27/2010	590910273563100	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/28/2010	590910273563040	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/28/2010	590910273563100	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/28/2010	590910273563040	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	1/28/2010	590910273563100	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	1/29/2010	590910273563040	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	1/29/2010	590910273563100	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/8/2010	590910273563050	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/8/2010	590910273563110	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/9/2010	590910273563050	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/9/2010	590910273563110	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/9/2010	590910273563050	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	2/9/2010	590910273563110	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	2/10/2010	590910273563050	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/10/2010	590910273563110	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/11/2010	590910273563060	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/11/2010	590910273563120	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/11/2010	590910273563060	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	2/11/2010	590910273563120	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	2/12/2010	590910273563060	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/12/2010	590910273563120	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/15/2010	590910273563060	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/15/2010	590910273563120	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/16/2010	590910273563060	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/16/2010	590910273563120	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/16/2010	590910273563060	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	2/16/2010	590910273563120	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	2/17/2010	590910273563070	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/17/2010	590910273563130	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/18/2010	590910273563070	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/18/2010	590910273563130	77401	450	43	no medical record provided	43	-	43	-	-	-	-	-
2	3	P	B	2/18/2010	590910273563070	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	2/18/2010	590910273563130	77427	675	164	no medical record provided	164	-	164	-	-	-	-	-
2	3	P	B	2/18/2013	591013095583780	77261	395	61	no documentation	-	-	-	61	-	-	-	61
2	3	P	B	2/18/2013	591013095583780	77261	395	61	no documentation	-	-	-	61	-	-	-	61
2	3	P	B	2/18/2013	591013095583780	77280	375	152	no documentation	-	-	-	152	-	-	-	152
2	3	P	B	2/18/2013	591013095583780	77280	375	152	no documentation	-	-	-	152	-	-	-	152
2	3	P	B	2/18/2013	591013095583780	77300	575	56	no documentation	-	-	-	56	-	-	-	56
2	3	P	B	2/18/2013	591013095583780	77300	575	56	no documentation	-	-	-	56	-	-	-	56
2	3	P	B	2/18/2013	591013095583780	77332	200	68	no documentation	-	-	-	68	-	-	-	68
2	3	P	B	2/18/2013	591013095583780	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	3	P	B	2/18/2013	591013095583780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	2/18/2013	591013095583780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	2/18/2013	591013095583780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	2/21/2013	591113162245360	77336	275	35	no documentation	-	-	-	35	-	-	-	35

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.3**

Summary of Reviewed Sampled Claims [1]

Patient P.B.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	3	P	B	2/21/2013	591013095583820	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	3	P	B	2/21/2013	591013095583820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	2/21/2013	591013095583820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	2/21/2013	591013095583820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	2/21/2013	591113162245360	77427	675	144	no documentation	-	-	-	144	-	-	-	144
2	3	P	B	2/25/2013	591013095583750	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	3	P	B	2/25/2013	591013095583750	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	2/25/2013	591013095583750	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	2/25/2013	591013095583750	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	2/27/2013	591013095583720	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	3	P	B	2/27/2013	591013095583720	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	2/27/2013	591013095583720	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	2/27/2013	591013095583720	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	2/28/2013	591113162245380	77336	275	35	no documentation	-	-	-	35	-	-	-	35
2	3	P	B	2/28/2013	591013095583930	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	3	P	B	2/28/2013	591013095583930	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	2/28/2013	591013095583930	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	2/28/2013	591113162245380	77427	675	144	no documentation	-	-	-	144	-	-	-	144
2	3	P	B	3/1/2013	591013095583850	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	3	P	B	3/1/2013	591013095583850	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/1/2013	591013095583850	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/1/2013	591013095583850	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/6/2013	591013095583890	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	3	P	B	3/6/2013	591013095583890	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	3/6/2013	591013095583890	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	3/6/2013	591013095583890	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	3/7/2013	591113162245400	77336	275	35	no documentation	-	-	-	35	-	-	-	35
2	3	P	B	3/7/2013	591013095583910	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	3	P	B	3/7/2013	591013095583910	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/7/2013	591013095583910	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/7/2013	591013095583910	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/7/2013	591113162245400	77427	675	144	no documentation	-	-	-	144	-	-	-	144
2	3	P	B	3/8/2013	591013095583870	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	3	P	B	3/8/2013	591013095583870	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	3/8/2013	591013095583870	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	3/8/2013	591013095583870	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	3/11/2013	591013095583980	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	3	P	B	3/11/2013	591013095583980	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	3/11/2013	591013095583980	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	3/11/2013	591013095583980	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	3/12/2013	591113162245420	77336	275	35	no documentation	-	-	-	35	-	-	-	35
2	3	P	B	3/12/2013	591013095584000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/12/2013	591013095584000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/12/2013	591013095584000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/12/2013	591013095584000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.3**

Summary of Reviewed Sampled Claims [1]

Patient P.B.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	3	P	B	3/12/2013	591113162245420	77427	675	144	no documentation	-	-	-	144	-	-	-	144
2	3	P	B	3/14/2013	591013095584020	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	3	P	B	3/14/2013	591013095584020	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/14/2013	591013095584020	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/14/2013	591013095584020	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/15/2013	591013095583960	77300	575	56	no documentation	-	-	-	56	-	-	-	56
2	3	P	B	3/15/2013	591013095583960	77300	575	56	no documentation	-	-	-	56	-	-	-	56
2	3	P	B	3/15/2013	591013095583960	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	3	P	B	3/15/2013	591013095583960	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/15/2013	591013095583960	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/15/2013	591013095583960	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	3	P	B	3/18/2013	591113162245470	77336	275	35	no documentation	-	-	-	-	35	-	-	35
2	3	P	B	3/18/2013	591013095584040	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	3	P	B	3/18/2013	591013095584040	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	3/18/2013	591013095584040	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	3/18/2013	591013095584040	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	3	P	B	3/18/2013	591113162245470	77427	675	144	no documentation	-	-	-	-	144	-	-	144
2	3	P	B	3/20/2013	591113126577120	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	3	P	B	3/20/2013	591113126577120	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	3	P	B	3/20/2013	591113126577120	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	3	P	B	3/20/2013	591113126577120	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	3	P	B	3/21/2013	591113126577090	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	3	P	B	3/21/2013	591113126577090	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	3	P	B	3/21/2013	591113126577090	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	3	P	B	3/21/2013	591113126577090	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	3	P	B	3/22/2013	591113162245510	77336	275	35	no documentation	-	-	-	35	-	-	-	35
2	3	P	B	3/22/2013	591113126577150	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	3	P	B	3/22/2013	591113126577150	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	3	P	B	3/22/2013	591113126577150	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	3	P	B	3/22/2013	591113126577150	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	3	P	B	3/22/2013	591113162245510	77427	675	144	no documentation	-	-	-	144	-	-	-	144
2	3	P	B	3/25/2013	591113126577200	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	3	P	B	3/25/2013	591113126577200	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	3	P	B	3/25/2013	591113126577200	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	3	P	B	3/25/2013	591113126577200	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	3	P	B	3/27/2013	591113126577220	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	3	P	B	3/27/2013	591113126577220	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	3	P	B	3/27/2013	591113126577220	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	3	P	B	3/27/2013	591113126577220	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	3	P	B	3/28/2013	591113162245440	77336	275	35	no documentation	-	-	-	-	35	-	-	35
2	3	P	B	3/28/2013	591113126577290	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	3	P	B	3/28/2013	591113126577290	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	3	P	B	3/28/2013	591113126577290	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	3	P	B	3/28/2013	591113126577290	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	3	P	B	3/28/2013	591113162245440	77427	675	144	no documentation	-	-	-	-	144	-	-	144
2	3	P	B	8/19/2013	591113309384500	77261	395	57	no documentation	-	-	-	-	57	-	-	57
2	3	P	B	8/19/2013	591113309384500	77261	395	57	no documentation	-	-	-	-	57	-	-	57
2	3	P	B	8/19/2013	591113309384500	77280	375	142	no documentation	-	-	-	-	142	-	-	142

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.3**

Summary of Reviewed Sampled Claims [1]

Patient P.B.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	3	P	B	8/19/2013	591113309384500	77280	375	142	no documentation	-	-	-	-	142	-	-	142
2	3	P	B	8/19/2013	591113309384500	77300	575	52	no documentation	-	-	-	-	52	-	-	52
2	3	P	B	8/19/2013	591113309384500	77300	575	52	no documentation	-	-	-	-	52	-	-	52
2	3	P	B	8/19/2013	591113309384500	77332	200	63	no documentation	-	-	-	-	63	-	-	63
2	3	P	B	8/19/2013	591913336548540	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	3	P	B	8/20/2013	591113309384540	77336	275	35	no documentation	-	-	-	35	-	-	-	35
2	3	P	B	8/20/2013	591913336548650	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	3	P	B	8/20/2013	591113309384540	77427	675	142	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	-	-	142	-	-	-	142
2	3	P	B	8/21/2013	591913336548630	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	3	P	B	8/22/2013	591913336548700	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	3	P	B	8/23/2013	591113309384520	77336	275	35	one per five fractions of tx	-	-	-	35	-	-	-	35
2	3	P	B	8/23/2013	591913336548760	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	3	P	B	8/23/2013	591113309384520	77427	675	142	one per five fractions of tx	-	-	-	142	-	-	-	142
2	3	P	B	8/26/2013	591913336548720	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	3	P	B	8/27/2013	591913336548670	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	3	P	B	8/28/2013	591113309384590	77336	275	35	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	35	35	-	-	-	-	-
2	3	P	B	8/28/2013	591913336548950	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	3	P	B	8/28/2013	591113309384590	77427	675	142	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	-	-	-	-	-	142	142
2	3	P	B	8/29/2013	591913336548820	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	3	P	B	8/30/2013	591913336548850	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	3	P	B	9/3/2013	591113309384610	77336	275	35	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	35	35	-	-	-	-	-
2	3	P	B	9/3/2013	591913336548790	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	3	P	B	9/3/2013	591113309384610	77427	675	142	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	-	-	-	-	-	142	142
2	3	P	B	9/4/2013	591913336548880	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	3	P	B	9/6/2013	591113309384640	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	3	P	B	9/6/2013	591113309384640	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	3	P	B	9/6/2013	591913336549050	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	3	P	B	9/9/2013	591113309384630	77336	275	35	one per five fractions of tx	-	-	-	-	-	-	35	35
2	3	P	B	9/9/2013	591913336548990	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	3	P	B	9/9/2013	591113309384630	77427	675	142	one per five fractions of tx	-	-	-	-	-	-	142	142
2	3	P	B	9/10/2013	591913336549020	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	3	P	B	9/11/2013	591913336549070	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	3	P	B	9/12/2013	591113309384700	77336	275	35	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	35	35	-	-	-	-	-
2	3	P	B	9/12/2013	591913336549170	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	3	P	B	9/12/2013	591113309384700	77427	675	142	comments in tx record signatures do not are not signed and not sure what tx correspond to	-	-	-	-	-	-	142	142
2	3	P	B	9/13/2013	591913336549130	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	3	P	B	9/16/2013	591913336549090	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	3	P	B	9/17/2013	591113309384670	77336	275	35	one per five fractions of tx	-	-	-	35	-	-	-	35
2	3	P	B	9/17/2013	591913336549110	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	3	P	B	9/17/2013	591113309384670	77427	675	142	one per five fractions of tx	-	-	-	142	-	-	-	142
							$ 172,480	$ 47,325		$ 10,631	$ 462	$ 11,093	$ 20,488	$ 924	$ 1,358	$ 13,252	$ 36,022

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.4**

Summary of Reviewed Sampled Claims [1]

Patient P.A.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	4	P	A	2/29/2012	590912111219100	77261	$ 395	$ 60	no medical record provided	$ 60	$ -	$ 60	$ -	$ -	$ -	$ -	$ -
2	4	P	A	2/29/2012	590912111219100	77261	395	60	no medical record provided	60	-	60	-	-	-	-	-
2	4	P	A	2/29/2012	590912111219100	77280	375	158	no medical record provided	158	-	158	-	-	-	-	-
2	4	P	A	2/29/2012	590912111219100	77280	375	158	no medical record provided	158	-	158	-	-	-	-	-
2	4	P	A	2/29/2012	590912111219100	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
2	4	P	A	2/29/2012	590912111219100	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
2	4	P	A	2/29/2012	590912111219100	77332	200	65	no medical record provided	65	-	65	-	-	-	-	-
2	4	P	A	2/29/2012	590912111219100	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	2/29/2012	590912111219100	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	2/29/2012	590912111219100	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	2/29/2012	590912111219100	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/1/2012	590912111219220	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/1/2012	590912111219220	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/1/2012	590912111219220	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/1/2012	590912111219220	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/1/2012	590912111219220	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/1/2012	590912111219220	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/1/2012	590912111219220	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
2	4	P	A	3/1/2012	590912111219220	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
2	4	P	A	3/2/2012	590912111219120	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/2/2012	590912111219120	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/2/2012	590912111219120	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/2/2012	590912111219120	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/7/2012	590912111219180	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/7/2012	590912111219180	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/7/2012	590912111219180	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/7/2012	590912111219180	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/8/2012	590912111219150	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/8/2012	590912111219150	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/8/2012	590912111219150	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/8/2012	590912111219150	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/8/2012	590912111219150	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/8/2012	590912111219150	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/8/2012	590912111219150	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
2	4	P	A	3/8/2012	590912111219150	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
2	4	P	A	3/9/2012	590912111219240	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/9/2012	590912111219240	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/9/2012	590912111219240	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/9/2012	590912111219240	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/12/2012	590912111219340	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/12/2012	590912111219340	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/12/2012	590912111219340	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/12/2012	590912111219340	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/13/2012	590912111219260	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/13/2012	590912111219260	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/13/2012	590912111219260	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/13/2012	590912111219260	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/13/2012	590912111219260	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/13/2012	590912111219260	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/13/2012	590912111219260	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
2	4	P	A	3/13/2012	590912111219260	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
2	4	P	A	3/14/2012	590912111219300	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/14/2012	590912111219300	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/14/2012	590912111219300	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/14/2012	590912111219300	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/15/2012	590912111219320	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/15/2012	590912111219320	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/15/2012	590912111219320	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/15/2012	590912111219320	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/16/2012	590912111219280	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/16/2012	590912111219280	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/16/2012	590912111219280	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/16/2012	590912111219280	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/16/2012	590912111219280	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/16/2012	590912111219280	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/16/2012	590912111219280	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
2	4	P	A	3/16/2012	590912111219280	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
2	4	P	A	3/19/2012	590912111219370	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/19/2012	590912111219370	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/19/2012	590912111219370	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/19/2012	590912111219370	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/20/2012	590912111219410	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
2	4	P	A	3/20/2012	590912111219410	77300	575	57	no medical record provided	57	-	57	-	-	-	-	-
2	4	P	A	3/20/2012	590912111219410	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/20/2012	590912111219410	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/20/2012	590912111219410	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/20/2012	590912111219410	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/21/2012	590912111219390	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/21/2012	590912111219390	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/21/2012	590912111219390	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/21/2012	590912111219390	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/21/2012	590912111219390	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/21/2012	590912111219390	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/21/2012	590912111219390	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.4**

Summary of Reviewed Sampled Claims [1]

Patient P.A.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	4	P	A	3/21/2012	590912111219390	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
2	4	P	A	3/22/2012	590912111219490	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/22/2012	590912111219490	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/22/2012	590912111219490	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/22/2012	590912111219490	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/23/2012	590912111219470	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/23/2012	590912111219470	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/23/2012	590912111219470	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/23/2012	590912111219470	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/26/2012	590912111219510	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/26/2012	590912111219510	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/26/2012	590912111219510	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/26/2012	590912111219510	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/26/2012	590912111219510	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/26/2012	590912111219510	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/26/2012	590912111219510	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
2	4	P	A	3/26/2012	590912111219510	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
2	4	P	A	3/27/2012	590912111219530	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/27/2012	590912111219530	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/27/2012	590912111219530	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/27/2012	590912111219530	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/28/2012	590912111219440	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/28/2012	590912111219440	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/28/2012	590912111219440	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/28/2012	590912111219440	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/29/2012	590912111219590	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/29/2012	590912111219590	77336	275	39	no medical record provided	39	-	39	-	-	-	-	-
2	4	P	A	3/29/2012	590912111219590	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/29/2012	590912111219590	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/29/2012	590912111219590	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/29/2012	590912111219590	77402	550	308	no medical record provided	308	-	308	-	-	-	-	-
2	4	P	A	3/29/2012	590912111219590	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
2	4	P	A	3/29/2012	590912111219590	77427	675	151	no medical record provided	151	-	151	-	-	-	-	-
							$ 61,340	$ 28,072		$ 28,072	$ -	$ 28,072	$ -	$ -	$ -	$ -	$ -

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.5**

Summary of Reviewed Sampled Claims [1]

Patient C.L.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	5	C	L	2/5/2013	591013095581930	77261	$ 395	$ 61	no documentation	$ -	$ -	$ -	$ 61	$ -	$ -	$ -	$ 61
2	5	C	L	2/5/2013	591013095581930	77261	395	61	no documentation	-	-	-	61	-	-	-	61
2	5	C	L	2/5/2013	591013095581930	77280	375	152	no documentation	-	-	-	152	-	-	-	152
2	5	C	L	2/5/2013	591013095581930	77280	375	152	no documentation	-	-	-	152	-	-	-	152
2	5	C	L	2/5/2013	591013095581930	77300	575	56	no documentation	-	-	-	56	-	-	-	56
2	5	C	L	2/5/2013	591013095581930	77300	575	56	no documentation	-	-	-	56	-	-	-	56
2	5	C	L	2/5/2013	591013095581930	77332	200	68	no documentation	-	-	-	68	-	-	-	68
2	5	C	L	2/5/2013	591013095581930	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	5	C	L	2/5/2013	591013095581930	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/5/2013	591013095581930	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/5/2013	591013095581930	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/6/2013	590913178269500	77336	275	35	no documentation	-	-	-	-	35	-	-	35
2	5	C	L	2/6/2013	591013095581990	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/6/2013	591013095581990	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/6/2013	591013095581990	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/6/2013	591013095581990	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/6/2013	590913178269500	77427	675	144	no documentation	-	-	-	-	144	-	-	144
2	5	C	L	2/7/2013	591013095581970	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	5	C	L	2/7/2013	591013095581970	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/7/2013	591013095581970	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/7/2013	591013095581970	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/8/2013	591013095581950	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	5	C	L	2/8/2013	591013095581950	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/8/2013	591013095581950	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/8/2013	591013095581950	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/11/2013	590913178269510	77336	275	35	no documentation	-	-	-	-	35	-	-	35
2	5	C	L	2/11/2013	591013095582010	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/11/2013	591013095582010	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/11/2013	591013095582010	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/11/2013	591013095582010	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/11/2013	590913178269510	77427	675	144	no documentation	-	-	-	-	144	-	-	144
2	5	C	L	2/12/2013	591013095582030	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	5	C	L	2/12/2013	591013095582030	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/12/2013	591013095582030	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/12/2013	591013095582030	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/13/2013	591013095582060	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	5	C	L	2/13/2013	591013095582060	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/13/2013	591013095582060	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/13/2013	591013095582060	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/14/2013	591113162243230	77336	275	35	no documentation	-	-	-	35	-	-	-	35
2	5	C	L	2/14/2013	591013095582100	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	5	C	L	2/14/2013	591013095582100	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/14/2013	591013095582100	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/14/2013	591013095582100	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/14/2013	591113162243230	77427	675	144	no documentation	-	-	-	144	-	-	-	144
2	5	C	L	2/15/2013	591013095582080	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	5	C	L	2/15/2013	591013095582080	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/15/2013	591013095582080	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/15/2013	591013095582080	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/18/2013	591013095582140	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.5**

Summary of Reviewed Sampled Claims [1]

Patient C.L.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	5	C	L	2/18/2013	591013095582140	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/18/2013	591013095582140	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/18/2013	591013095582140	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/19/2013	590913178269530	77336	275	35	no documentation	-	-	-	-	35	-	-	35
2	5	C	L	2/19/2013	591013095582120	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/19/2013	591013095582120	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/19/2013	591013095582120	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/19/2013	591013095582120	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/19/2013	590913178269530	77427	675	144	no documentation	-	-	-	-	144	-	-	144
2	5	C	L	2/20/2013	591013095582230	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	5	C	L	2/20/2013	591013095582230	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/20/2013	591013095582230	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/20/2013	591013095582230	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/21/2013	591013095582180	77300	575	56	no documentation	-	-	-	56	-	-	-	56
2	5	C	L	2/21/2013	591013095582180	77300	575	56	no documentation	-	-	-	56	-	-	-	56
2	5	C	L	2/21/2013	591013095582180	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	5	C	L	2/21/2013	591013095582180	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/21/2013	591013095582180	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/21/2013	591013095582180	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/22/2013	591113162243420	77336	275	35	no documentation	-	-	-	35	-	-	-	35
2	5	C	L	2/22/2013	591013095582200	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	5	C	L	2/22/2013	591013095582200	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/22/2013	591013095582200	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/22/2013	591013095582200	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/22/2013	591113162243420	77427	675	144	no documentation	-	-	-	144	-	-	-	144
2	5	C	L	2/25/2013	591013095582160	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	5	C	L	2/25/2013	591013095582160	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/25/2013	591013095582160	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/25/2013	591013095582160	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/26/2013	591013095582250	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	5	C	L	2/26/2013	591013095582250	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/26/2013	591013095582250	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/26/2013	591013095582250	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/27/2013	591013095582270	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	5	C	L	2/27/2013	591013095582270	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/27/2013	591013095582270	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/27/2013	591013095582270	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	5	C	L	2/28/2013	591013095582290	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	5	C	L	2/28/2013	591013095582290	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/28/2013	591013095582290	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	2/28/2013	591013095582290	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	3/4/2013	591013095582360	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	5	C	L	3/4/2013	591013095582360	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	3/4/2013	591013095582360	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	3/4/2013	591013095582360	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	5	C	L	3/18/2013	591113137034450	77261	395	58	documentation conflicts with other prescriptions in medical record	-	58	58	-	-	-	-	-
2	5	C	L	3/18/2013	591113137034450	77261	395	58	only one per course of treatment	-	-	-	-	-	-	58	58
2	5	C	L	3/18/2013	591113137034450	77280	375	145	no documentation	-	-	-	-	145	-	-	145

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.5**

Summary of Reviewed Sampled Claims [1]

Patient C.L.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	5	C	L	3/18/2013	591113137034450	77280	375	145	no documentation	-	-	-	-	145	-	-	145
2	5	C	L	3/18/2013	591113137034450	77300	575	53	no documentation	-	-	-	-	53	-	-	53
2	5	C	L	3/18/2013	591113137034450	77300	575	53	no documentation	-	-	-	-	53	-	-	53
2	5	C	L	3/18/2013	591113137034450	77334	380	120	no documentation	-	-	-	-	120	-	-	120
2	5	C	L	3/18/2013	591113137034450	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	326	-	326
2	5	C	L	3/18/2013	591113137034450	77407	650	361	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	361	361
2	5	C	L	3/19/2013	591113162243450	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
2	5	C	L	3/19/2013	591113137034390	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	361	-	-	-	361
2	5	C	L	3/19/2013	591113137034390	77407	650	361	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	361	-	-	-	361
2	5	C	L	3/19/2013	591113162243450	77427	675	144	documentation does not support time of BID Fx	-	-	-	144	-	-	-	144
2	5	C	L	3/20/2013	591113137034370	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	326	-	326
2	5	C	L	3/20/2013	591113137034370	77407	650	361	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	361	361
2	5	C	L	3/21/2013	591113137034470	77407	650	361	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	361	-	-	-	361
2	5	C	L	3/21/2013	591113137034470	77407	650	361	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	361	-	-	-	361
2	5	C	L	3/25/2013	591113162243490	77336	275	35	documentation does not support time of BID Fx	-	-	-	-	-	-	35	35
2	5	C	L	3/25/2013	591113137034550	77407	650	361	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	326	-	326
2	5	C	L	3/25/2013	591113137034550	77407	650	361	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	361	361
2	5	C	L	3/25/2013	591113162243490	77427	675	144	documentation does not support time of BID Fx	-	-	-	-	-	-	144	144
2	5	C	L	3/26/2013	591113137034530	77407	650	361	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	361	-	-	-	361
2	5	C	L	3/26/2013	591113137034530	77407	650	361	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	361	-	-	-	361
2	5	C	L	3/27/2013	591113137034570	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	361	-	-	-	361
2	5	C	L	3/27/2013	591113137034570	77407	650	361	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	361	-	-	-	361
2	5	C	L	3/28/2013	591113162243410	77336	275	35	documentation does not support time of BID Fx	-	-	-	-	-	-	35	35
2	5	C	L	3/28/2013	591113137034510	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	326	-	326
2	5	C	L	3/28/2013	591113137034510	77407	650	361	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	361	361
2	5	C	L	3/28/2013	591113162243410	77427	675	144	documentation does not support time of BID Fx	-	-	-	-	-	-	144	144
2	5	C	L	3/29/2013	591113137034490	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	361	-	-	-	361
2	5	C	L	3/29/2013	591113137034490	77407	650	361	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	361	-	-	-	361
2	5	C	L	4/1/2013	591113137034590	77407	650	354	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	354	-	-	-	354
2	5	C	L	4/1/2013	591113137034590	77407	650	354	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	354	-	-	-	354
2	5	C	L	4/2/2013	591113162243430	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
2	5	C	L	4/2/2013	591113137034610	77407	650	354	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	354	-	-	-	354
2	5	C	L	4/2/2013	591113137034610	77407	650	354	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	354	-	-	-	354
2	5	C	L	4/2/2013	591113162243430	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
2	5	C	L	4/3/2013	591113137034690	77407	650	354	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	319	-	319
2	5	C	L	4/3/2013	591113137034690	77407	650	354	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	354	354
2	5	C	L	4/4/2013	591113137034710	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	5	C	L	4/4/2013	591113137034710	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	5	C	L	4/4/2013	591113137034710	77407	650	354	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	354	-	-	-	354
2	5	C	L	4/4/2013	591113137034710	77407	650	354	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	354	-	-	-	354
2	5	C	L	4/5/2013	591113162243470	77336	275	35	documentation does not support time of BID Fx	-	-	-	-	-	-	35	35
2	5	C	L	4/5/2013	591113137034670	77407	650	354	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	319	-	319
2	5	C	L	4/5/2013	591113137034670	77407	650	354	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	354	354
2	5	C	L	4/5/2013	591113162243470	77427	675	142	documentation does not support time of BID Fx	-	-	-	-	-	-	142	142
2	5	C	L	4/24/2013	591013205573960	77336	275	35	partial documentation located, signature does not align with comments	-	35	35	-	-	-	-	-
2	5	C	L	4/24/2013	591013205573960	77427	675	142	partial documentation located, signature does not align with comments	-	142	142	-	-	-	-	-
2	5	C	L	4/29/2013	591013205574010	77336	275	35	documentation does not support time of BID Fx	-	-	-	-	-	-	35	35
2	5	C	L	4/29/2013	591013205574010	77427	675	142	documentation does not support time of BID Fx	-	-	-	-	-	-	142	142
							$ 79,660	$ 33,509		$ -	$ 234	$ 234	$ 18,778	$ 1,055	$ 3,076	$ 9,981	$ 32,890

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.6**

Summary of Reviewed Sampled Claims [1]

Patient B. L.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	6	B	L	5/16/2011	590911237431750	77261	$ 395	$ 62	No documentation	$ -	$ -	$ -	$ -	$ 62	$ -	$ -	$ 62
2	6	B	L	5/16/2011	590911237431750	77261	395	62	No documentation	-	-	-	-	62	-	-	62
2	6	B	L	5/16/2011	590911237431750	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	6	B	L	5/16/2011	590911237431750	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	6	B	L	5/16/2011	590911237431750	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	6	B	L	5/16/2011	590911237431750	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	6	B	L	5/16/2011	590911237431750	77332	200	66	No documentation	-	-	-	-	66	-	-	66
2	6	B	L	5/16/2011	590911237431750	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	6	B	L	5/16/2011	590911237431750	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	6	B	L	5/17/2011	590911237431760	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	6	B	L	5/17/2011	590911237431760	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	6	B	L	5/17/2011	590911237431760	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	6	B	L	5/17/2011	590911237431760	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	6	B	L	5/17/2011	590911237431760	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	6	B	L	5/17/2011	590911237431760	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	6	B	L	5/18/2011	590911237431770	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	6	B	L	5/18/2011	590911237431770	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	6	B	L	5/18/2011	590911237431770	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	6	B	L	5/18/2011	590911237431770	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	6	B	L	5/19/2011	590911237431780	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	6	B	L	5/19/2011	590911237431780	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	6	B	L	5/20/2011	590911237431790	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	6	B	L	5/20/2011	590911237431790	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	6	B	L	5/20/2011	590911237431790	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	6	B	L	5/20/2011	590911237431790	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	6	B	L	5/20/2011	590911237431790	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	6	B	L	5/20/2011	590911237431790	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	6	B	L	5/23/2011	590911237431800	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	6	B	L	5/23/2011	590911237431800	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	6	B	L	5/24/2011	590911237431810	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	6	B	L	5/24/2011	590911237431810	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	6	B	L	5/26/2011	590911237431820	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	6	B	L	5/26/2011	590911237431820	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	6	B	L	5/26/2011	590911237431820	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	6	B	L	5/26/2011	590911237431820	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	6	B	L	5/26/2011	590911237431820	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	6	B	L	5/26/2011	590911237431820	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	6	B	L	5/27/2011	590911237431830	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	6	B	L	5/27/2011	590911237431830	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	6	B	L	6/1/2011	590911237431840	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	6	B	L	6/1/2011	590911237431840	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	6	B	L	6/2/2011	590911237431850	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	6	B	L	6/2/2011	590911237431850	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	6	B	L	6/2/2011	590911237431850	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	6	B	L	6/2/2011	590911237431850	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	6	B	L	6/2/2011	590911237431850	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	6	B	L	6/2/2011	590911237431850	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	6	B	L	6/6/2011	590911237431860	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	6	B	L	6/6/2011	590911237431860	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	6	B	L	6/7/2011	590911237431870	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	6	B	L	6/7/2011	590911237431870	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	6	B	L	6/7/2011	590911237431870	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	6	B	L	6/7/2011	590911237431870	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	6	B	L	6/8/2011	590911237431880	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	6	B	L	6/8/2011	590911237431880	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	6	B	L	6/8/2011	590911237431880	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.6**

Summary of Reviewed Sampled Claims [1]

Patient B. L.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	6	B	L	6/8/2011	590911237431880	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	6	B	L	6/8/2011	590911237431880	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	6	B	L	6/8/2011	590911237431880	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	6	B	L	6/9/2011	590911237431890	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	6	B	L	6/9/2011	590911237431890	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
							$ 33,465	**$ 15,866**		**$**	**$**	**$**	**$ 8,097**	**$ 2,655**	**$ 2,347**	**$ 2,557**	**$ 15,656**
					Various missing procedures from Revenue Cycle Inc. review		675	154									
					Beneficiary Total		**$ 34,140**	**$ 16,020**									

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.7**

Summary of Reviewed Sampled Claims [1]

Patient P.H.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	7	P	H	4/19/2011	590911140570020	77261	$ 395	$ 62	No documentation	$ -	$ -	$ -	$ -	$ 62	$ -	$ -	$ 62
2	7	P	H	4/19/2011	590911140570020	77261	395	62	No documentation	-	-	-	-	62	-	-	62
2	7	P	H	4/19/2011	590911140570020	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	7	P	H	4/19/2011	590911140570020	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	7	P	H	4/19/2011	590911140570020	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	7	P	H	4/19/2011	590911140570020	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	7	P	H	4/19/2011	590911140570020	77332	200	66	No documentation	-	-	-	-	66	-	-	66
2	7	P	H	4/19/2011	590911140570020	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	4/19/2011	590911140570020	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	7	P	H	4/20/2011	590911140570030	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	4/20/2011	590911140570030	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	4/20/2011	590911140570030	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	4/20/2011	590911140570030	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	7	P	H	4/20/2011	590911140570030	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	4/20/2011	590911140570030	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	4/21/2011	590911140570040	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	4/21/2011	590911140570040	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	7	P	H	4/22/2011	590911140570050	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	4/22/2011	590911140570050	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	7	P	H	4/25/2011	590911140570060	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	4/25/2011	590911140570060	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	4/25/2011	590911140570060	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	4/25/2011	590911140570060	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	7	P	H	4/25/2011	590911140570060	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	4/25/2011	590911140570060	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	4/26/2011	590911140570070	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	4/26/2011	590911140570070	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	7	P	H	4/27/2011	590911140570080	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	4/27/2011	590911140570080	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	7	P	H	4/28/2011	590911140570090	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	4/28/2011	590911140570090	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	4/28/2011	590911140570090	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	4/28/2011	590911140570090	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	7	P	H	4/28/2011	590911140570090	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	4/28/2011	590911140570090	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/2/2011	590911140570100	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/2/2011	590911140570100	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	7	P	H	5/3/2011	590911140570110	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/3/2011	590911140570110	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	7	P	H	5/4/2011	590911140570120	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/4/2011	590911140570120	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/4/2011	590911140570120	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/4/2011	590911140570120	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	7	P	H	5/4/2011	590911140570120	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/4/2011	590911140570120	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/5/2011	590911167599970	77261	395	62	No documentation	-	-	-	-	62	-	-	62
2	7	P	H	5/5/2011	590911167599970	77261	395	62	No documentation	-	-	-	-	62	-	-	62
2	7	P	H	5/5/2011	590911167599970	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	7	P	H	5/5/2011	590911167599970	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	7	P	H	5/5/2011	590911167599970	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	7	P	H	5/5/2011	590911167599970	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	7	P	H	5/5/2011	590911167599970	77332	200	66	No documentation	-	-	-	-	66	-	-	66
2	7	P	H	5/5/2011	590911140570130	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/5/2011	590911167599970	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/5/2011	590911140570130	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	7	P	H	5/6/2011	590911140570140	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	7	P	H	5/6/2011	590911140570140	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	7	P	H	5/6/2011	590911167599980	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/6/2011	590911167599980	77336	275	44	No documentation	-	-	-	-	44	-	-	44

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.7**

Summary of Reviewed Sampled Claims [1]

Patient P.H.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	7	P	H	5/6/2011	590911140570140	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/6/2011	590911167599980	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/6/2011	590911140570140	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	7	P	H	5/6/2011	590911167599980	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/6/2011	590911167599980	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/9/2011	590911140570150	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/9/2011	590911140570150	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/9/2011	590911140570150	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/9/2011	590911167599990	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/9/2011	590911140570150	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	7	P	H	5/9/2011	590911140570150	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/9/2011	590911140570150	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/11/2011	590911140570160	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/11/2011	590911167600000	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/11/2011	590911140570160	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	7	P	H	5/12/2011	590911167600010	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/12/2011	590911167600010	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/12/2011	590911140570170	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/12/2011	590911167600010	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/12/2011	590911140570170	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	7	P	H	5/13/2011	590911140570180	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/13/2011	590911140570180	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/13/2011	590911140570180	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/13/2011	590911167600020	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/13/2011	590911140570180	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	7	P	H	5/13/2011	590911140570180	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/13/2011	590911140570180	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/16/2011	590911140570190	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/16/2011	590911167600030	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/16/2011	590911140570190	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	7	P	H	5/18/2011	590911167600040	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/18/2011	590911167600040	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/18/2011	590911140570200	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/18/2011	590911167600040	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/18/2011	590911140570200	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	7	P	H	5/18/2011	590911167600040	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/18/2011	590911167600040	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/19/2011	590911140570210	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/19/2011	590911140570210	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/19/2011	590911140570210	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/19/2011	590911167600050	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/19/2011	590911140570210	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	7	P	H	5/19/2011	590911140570210	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/19/2011	590911140570210	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/20/2011	590911167600060	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	7	P	H	5/20/2011	590911167600060	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/20/2011	590911167600060	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/23/2011	590911167600070	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/23/2011	590911167600070	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/23/2011	590911167600070	77407	650	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	7	P	H	5/23/2011	590911167600070	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/23/2011	590911167600070	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	5/23/2011	590911167600070	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/23/2011	590911167600070	77427	675	154	No documentation	-	-	-	-	154	-	-	154

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.7**

Summary of Reviewed Sampled Claims [1]

Patient P.H.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	7	P	H	5/24/2011	590911167600080	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	7	P	H	5/24/2011	590911167600080	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/24/2011	590911167600080	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/25/2011	590911167600090	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	7	P	H	5/25/2011	590911167600090	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	7	P	H	5/25/2011	590911167600090	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	7	P	H	5/25/2011	590911167600090	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/25/2011	590911167600090	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/26/2011	590911167600100	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/26/2011	590911167600100	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	5/26/2011	590911167600100	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	7	P	H	5/26/2011	590911167600100	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/26/2011	590911167600100	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/26/2011	590911167600100	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/26/2011	590911167600100	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	5/27/2011	590911167600110	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	7	P	H	5/27/2011	590911167600110	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/27/2011	590911167600110	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/31/2011	590911167600120	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	7	P	H	5/31/2011	590911167600120	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	5/31/2011	590911167600120	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	6/1/2011	590911167600130	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	6/1/2011	590911167600130	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	6/1/2011	590911167600130	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	7	P	H	6/1/2011	590911167600130	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	6/1/2011	590911167600130	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	6/1/2011	590911167600130	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	6/1/2011	590911167600130	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	6/2/2011	590911167600140	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	7	P	H	6/2/2011	590911167600140	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	6/2/2011	590911167600140	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	6/3/2011	590911167600150	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	7	P	H	6/3/2011	590911167600150	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	6/3/2011	590911167600150	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	7	P	H	6/6/2011	590911167600160	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	6/6/2011	590911167600160	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	7	P	H	6/6/2011	590911167600160	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	7	P	H	6/6/2011	590911167600160	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	6/6/2011	590911167600160	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	7	P	H	6/6/2011	590911167600160	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	7	P	H	6/6/2011	590911167600160	77427	675	154	No documentation	-	-	-	-	154	-	-	154
							$ 74,030	$ 33,490		$	$	$	$ 17,017	$ 6,721	$ 3,775	$ 5,592	$ 33,105

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.8**

Summary of Reviewed Sampled Claims [1]

Patient N.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	8	N	R	3/31/2014	591114129267640	77261	$ 395	$ 59	A treatment session includes all lesions. May not be billed separately for each lesion	$ -	$ -	$ -	$ -	$ -	$ -	$ 59	$ 59
2	8	N	R	3/31/2014	591114129267640	77261	395	59	No documentation	-	-	-	-	59	-	-	59
2	8	N	R	3/31/2014	591114129267640	77280	375	211	No documentation	-	-	-	-	211	-	-	211
2	8	N	R	3/31/2014	591114129267640	77280	375	211	No documentation	-	-	-	-	211	-	-	211
2	8	N	R	3/31/2014	591114129267640	77300	575	52	No documentation	-	-	-	-	52	-	-	52
2	8	N	R	3/31/2014	591114129267640	77300	575	52	No documentation	-	-	-	-	52	-	-	52
2	8	N	R	3/31/2014	591114129267640	77332	200	63	No documentation	-	-	-	-	63	-	-	63
2	8	N	R	4/1/2014	591114129267610	77336	275	58	No documentation	-	-	-	58	-	-	-	58
2	8	N	R	4/1/2014	591114129267610	77427	675	146	No documentation	-	-	-	146	-	-	-	146
2	8	N	R	4/4/2014	591114129267660	77336	275	58	No documentation	-	-	-	58	-	-	-	58
2	8	N	R	4/4/2014	591114129267660	77427	675	146	No documentation	-	-	-	146	-	-	-	146
2	8	N	R	4/9/2014	591114129267720	77336	275	58	No documentation	-	-	-	-	58	-	-	58
2	8	N	R	4/9/2014	591114129267720	77427	675	146	No documentation	-	-	-	-	146	-	-	146
2	8	N	R	4/10/2014	591114129267700	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	8	N	R	4/10/2014	591114129267700	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/10/2014	591114129267700	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/10/2014	591114129267700	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/11/2014	591114129267770	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	8	N	R	4/11/2014	591114129267770	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/11/2014	591114129267770	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/11/2014	591114129267770	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/14/2014	591114129267860	77336	275	58	No documentation	-	-	-	-	58	-	-	58
2	8	N	R	4/14/2014	591114129267860	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	8	N	R	4/14/2014	591114129267860	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/14/2014	591114129267860	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/14/2014	591114129267860	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/14/2014	591114129267860	77427	675	146	No documentation	-	-	-	-	146	-	-	146
2	8	N	R	4/16/2014	591114129267810	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	8	N	R	4/16/2014	591114129267810	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/16/2014	591114129267810	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/16/2014	591114129267810	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/17/2014	591114129267830	77300	575	52	No documentation	-	-	-	52	-	-	-	52
2	8	N	R	4/17/2014	591114129267830	77300	575	52	No documentation	-	-	-	52	-	-	-	52
2	8	N	R	4/17/2014	591114129267830	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	8	N	R	4/17/2014	591114129267830	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/17/2014	591114129267830	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/17/2014	591114129267830	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/18/2014	591114129267790	77336	275	58	No documentation	-	-	-	58	-	-	-	58
2	8	N	R	4/18/2014	591114129267790	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	8	N	R	4/18/2014	591114129267790	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/18/2014	591114129267790	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/18/2014	591114129267790	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/18/2014	591114129267790	77427	675	146	No documentation	-	-	-	146	-	-	-	146
2	8	N	R	4/21/2014	591114129267880	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	8	N	R	4/21/2014	591114129267880	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/21/2014	591114129267880	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/21/2014	591114129267880	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/22/2014	591114129267900	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	8	N	R	4/22/2014	591114129267900	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/22/2014	591114129267900	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/22/2014	591114129267900	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.8**

Summary of Reviewed Sampled Claims [1]

Patient N.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	8	N	R	4/23/2014	591114129267920	77336	275	58	No documentation	-	-	-	-	58	-	-	58
2	8	N	R	4/23/2014	591114129267920	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	8	N	R	4/23/2014	591114129267920	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/23/2014	591114129267920	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/23/2014	591114129267920	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/23/2014	591114129267920	77427	675	146	No documentation	-	-	-	-	146	-	-	146
2	8	N	R	4/24/2014	591114129267930	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	8	N	R	4/24/2014	591114129267930	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/24/2014	591114129267930	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/24/2014	591114129267930	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	8	N	R	4/25/2014	591114129267910	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	8	N	R	4/25/2014	591114129267910	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/25/2014	591114129267910	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/25/2014	591114129267910	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/28/2014	591114129267940	77336	275	58	No documentation	-	-	-	-	58	-	-	58
2	8	N	R	4/28/2014	591114129267940	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	8	N	R	4/28/2014	591114129267940	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/28/2014	591114129267940	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/28/2014	591114129267940	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	8	N	R	4/28/2014	591114129267940	77427	675	146	No documentation	-	-	-	-	146	-	-	146
							$ 37,090	**$ 12,691**		**$**	**$**	**$**	**$ 6,813**	**$ 1,466**	**$ 913**	**$ 3,324**	**$ 12,516**

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.9**

Summary of Reviewed Sampled Claims [1]

Patient W.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	9	W	R	2/13/2012	591112103587800	77261	$ 395	$ 60	no documentation	$ -	$ -	$ -	$ -	$ 60	$ -	$ -	$ 60
2	9	W	R	2/13/2012	591112103587800	77261	395	60	no documentation	-	-	-	-	60	-	-	60
2	9	W	R	2/13/2012	591112103587800	77280	375	158	no documentation	-	-	-	-	158	-	-	158
2	9	W	R	2/13/2012	591112103587800	77280	375	158	no documentation	-	-	-	-	158	-	-	158
2	9	W	R	2/13/2012	591112103587800	77300	575	57	no documentation	-	-	-	-	57	-	-	57
2	9	W	R	2/13/2012	591112103587800	77300	575	57	no documentation	-	-	-	-	57	-	-	57
2	9	W	R	2/13/2012	591112103587800	77332	200	65	no documentation	-	-	-	-	65	-	-	65
2	9	W	R	2/13/2012	591112103587800	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	2/13/2012	591112103587800	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	2/14/2012	591112103587860	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	2/14/2012	591112103587860	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	2/14/2012	591112103587860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	2/14/2012	591112103587860	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	2/14/2012	591112103587860	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	2/14/2012	591112103587860	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	2/15/2012	591112103587890	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	2/15/2012	591112103587890	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	2/16/2012	591112103587820	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	2/16/2012	591112103587820	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	2/17/2012	591112103587930	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	2/17/2012	591112103587930	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	2/17/2012	591112103587930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	2/17/2012	591112103587930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	2/17/2012	591112103587930	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	2/17/2012	591112103587930	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	2/20/2012	591112103588000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	2/20/2012	591112103588000	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	2/21/2012	591112103587960	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	2/21/2012	591112103587960	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	2/22/2012	591112103588040	77336	275	39	no documentation	-	-	-	-	39	-	-	39
2	9	W	R	2/22/2012	591112103588040	77336	275	39	no documentation	-	-	-	-	39	-	-	39
2	9	W	R	2/22/2012	591112103588040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	2/22/2012	591112103588040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	2/22/2012	591112103588040	77427	675	151	no documentation	-	-	-	-	151	-	-	151
2	9	W	R	2/22/2012	591112103588040	77427	675	151	no documentation	-	-	-	-	151	-	-	151
2	9	W	R	2/23/2012	591112103588090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	2/23/2012	591112103588090	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	2/24/2012	591112103588060	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	2/24/2012	591112103588060	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	2/27/2012	591112103588220	77336	275	39	no documentation	-	-	-	-	39	-	-	39
2	9	W	R	2/27/2012	591112103588220	77336	275	39	no documentation	-	-	-	-	39	-	-	39
2	9	W	R	2/27/2012	591112103588220	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	2/27/2012	591112103588220	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	2/27/2012	591112103588220	77427	675	151	no documentation	-	-	-	-	151	-	-	151
2	9	W	R	2/27/2012	591112103588220	77427	675	151	no documentation	-	-	-	-	151	-	-	151
2	9	W	R	2/28/2012	591112103588130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	2/28/2012	591112103588130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	2/29/2012	591112103588160	77300	575	57	no documentation	-	-	-	-	57	-	-	57
2	9	W	R	2/29/2012	591112103588160	77300	575	57	no documentation	-	-	-	-	57	-	-	57
2	9	W	R	2/29/2012	591112103588160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	2/29/2012	591112103588160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	3/1/2012	591112103588190	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	3/1/2012	591112103588190	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	3/1/2012	591112103588190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	3/1/2012	591112103588190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	3/1/2012	591112103588190	77427	675	151	no documentation	-	-	-	151	-	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.9**

Summary of Reviewed Sampled Claims [1]

Patient W.R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	9	W	R	3/1/2012	591112103588190	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	3/2/2012	591112103588250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	3/2/2012	591112103588250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	3/5/2012	591112103588280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	3/5/2012	591112103588280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	3/6/2012	591112103588270	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	3/6/2012	591112103588270	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	3/6/2012	591112103588270	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	3/6/2012	591112103588270	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	3/6/2012	591112103588270	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	3/6/2012	591112103588270	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	3/7/2012	591112103588380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	3/7/2012	591112103588380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	3/8/2012	591112103588290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	3/8/2012	591112103588290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	3/9/2012	591112103588680	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	3/9/2012	591112103588680	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	3/9/2012	591112103588680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	3/9/2012	591112103588680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	3/9/2012	591112103588680	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	3/9/2012	591112103588680	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/2/2012	591012249665510	77261	395	60	no documentation	-	-	-	-	60	-	-	60
2	9	W	R	7/2/2012	591012249665510	77261	395	60	no documentation	-	-	-	-	60	-	-	60
2	9	W	R	7/2/2012	591012249665510	77280	375	158	no documentation	-	-	-	-	158	-	-	158
2	9	W	R	7/2/2012	591012249665510	77280	375	158	no documentation	-	-	-	-	158	-	-	158
2	9	W	R	7/2/2012	591012249665510	77300	575	57	no documentation	-	-	-	-	57	-	-	57
2	9	W	R	7/2/2012	591012249665510	77300	575	57	no documentation	-	-	-	-	57	-	-	57
2	9	W	R	7/2/2012	591012249665510	77332	200	65	no documentation	-	-	-	-	65	-	-	65
2	9	W	R	7/2/2012	591012249665510	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	9	W	R	7/2/2012	591012249665510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	7/2/2012	591012249665510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	7/2/2012	591012249665510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	7/3/2012	591012249665390	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/3/2012	591012249665390	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/3/2012	591012249665390	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/3/2012	591012249665390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/3/2012	591012249665390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/3/2012	591012249665390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/3/2012	591012249665390	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/3/2012	591012249665390	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/5/2012	591012249665480	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	9	W	R	7/5/2012	591012249665480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	7/5/2012	591012249665480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	7/5/2012	591012249665480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	7/6/2012	591012249665420	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	9	W	R	7/6/2012	591012249665420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	7/6/2012	591012249665420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	7/6/2012	591012249665420	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	9	W	R	7/9/2012	591012249665450	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/9/2012	591012249665450	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/9/2012	591012249665450	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/9/2012	591012249665450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/9/2012	591012249665450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.9**

Summary of Reviewed Sampled Claims [1]

Patient W.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	9	W	R	7/9/2012	591012249665450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/9/2012	591012249665450	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/9/2012	591012249665450	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/10/2012	591012249665580	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/10/2012	591012249665580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/10/2012	591012249665580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/10/2012	591012249665580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/11/2012	591012249665530	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/11/2012	591012249665530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/11/2012	591012249665530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/11/2012	591012249665530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/12/2012	591012249665610	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/12/2012	591012249665610	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/12/2012	591012249665610	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/12/2012	591012249665610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/12/2012	591012249665610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/12/2012	591012249665610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/12/2012	591012249665610	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/12/2012	591012249665610	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/13/2012	591012249665630	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/13/2012	591012249665630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/13/2012	591012249665630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/13/2012	591012249665630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/16/2012	591012249665650	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/16/2012	591012249665650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/16/2012	591012249665650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/16/2012	591012249665650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/17/2012	591012249665680	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/17/2012	591012249665680	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/17/2012	591012249665680	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/17/2012	591012249665680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/17/2012	591012249665680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/17/2012	591012249665680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/17/2012	591012249665680	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/17/2012	591012249665680	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/18/2012	591012249665830	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/18/2012	591012249665830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/18/2012	591012249665830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/18/2012	591012249665830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/19/2012	591012249665750	77300	575	57	no documentation	-	-	-	57	-	-	-	57
2	9	W	R	7/19/2012	591012249665750	77300	575	57	no documentation	-	-	-	57	-	-	-	57
2	9	W	R	7/19/2012	591012249665750	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/19/2012	591012249665750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/19/2012	591012249665750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/19/2012	591012249665750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/20/2012	591012249665710	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/20/2012	591012249665710	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/20/2012	591012249665710	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/20/2012	591012249665710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.9**

Summary of Reviewed Sampled Claims [1]

Patient W.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	9	W	R	7/20/2012	591012249665710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/20/2012	591012249665710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/20/2012	591012249665710	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/20/2012	591012249665710	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/23/2012	591012249665780	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/23/2012	591012249665780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/23/2012	591012249665780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/23/2012	591012249665780	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/24/2012	591012249665810	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/24/2012	591012249665810	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/24/2012	591012249665810	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/24/2012	591012249665810	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/25/2012	591012249665930	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/25/2012	591012249665930	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/25/2012	591012249665930	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/25/2012	591012249665930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/25/2012	591012249665930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/25/2012	591012249665930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/25/2012	591012249665930	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/25/2012	591012249665930	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/26/2012	591012249665910	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/26/2012	591012249665910	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/26/2012	591012249665910	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/26/2012	591012249665910	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/27/2012	591012249665880	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/27/2012	591012249665880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/27/2012	591012249665880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/27/2012	591012249665880	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/30/2012	591012249665950	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/30/2012	591012249665950	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	9	W	R	7/30/2012	591012249665950	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	9	W	R	7/30/2012	591012249665950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/30/2012	591012249665950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/30/2012	591012249665950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	9	W	R	7/30/2012	591012249665950	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	7/30/2012	591012249665950	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	9	W	R	3/11/2013	591113137032750	77261	395	58	no documentation	-	-	-	-	58	-	-	58
2	9	W	R	3/11/2013	591113137032750	77280	375	145	no documentation	-	-	-	-	145	-	-	145
2	9	W	R	3/11/2013	591113137032750	77300	575	53	no documentation	-	-	-	-	53	-	-	53
2	9	W	R	3/11/2013	591113137032750	77332	200	64	no documentation	-	-	-	-	64	-	-	64
2	9	W	R	3/11/2013	591113137032750	77407	650	361	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	326	-	326
2	9	W	R	3/12/2013	591113137032810	77336	275	35	partial documentation located, signature does not align with comments	-	-	-	35	-	-	-	35
2	9	W	R	3/12/2013	591113137032810	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	361	-	-	-	361
2	9	W	R	3/12/2013	591113137032810	77427	675	144	documentation does not support time of BID Fx	-	-	-	144	-	-	-	144
2	9	W	R	3/13/2013	591113137032720	77407	650	361	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	326	-	326
2	9	W	R	3/14/2013	591113137032710	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	361	-	-	-	361
2	9	W	R	3/15/2013	591113137032940	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
2	9	W	R	3/15/2013	591113137032940	77407	650	361	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	361	-	-	-	361
2	9	W	R	3/15/2013	591113137032940	77427	675	144	documentation does not support time of BID Fx	-	-	-	144	-	-	-	144
2	9	W	R	3/18/2013	591113137032860	77407	650	361	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	326	-	326

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.9**

Summary of Reviewed Sampled Claims [1]

Patient W.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	9	W	R	3/19/2013	591113137032890	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	361	-	-	-	361
2	9	W	R	3/20/2013	591113137032910	77336	275	35	partial documentation located, signature does not align with comments	-	35	35	-	-	-	-	-
2	9	W	R	3/20/2013	591113137032910	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	326	-	326
2	9	W	R	3/20/2013	591113137032910	77427	675	144	documentation does not support time of BID Fx	-	-	-	-	-	-	144	144
2	9	W	R	3/21/2013	591113137032970	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	361	-	-	-	361
2	9	W	R	3/23/2013	591113137033000	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	326	-	326
2	9	W	R	3/26/2013	591113137033160	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
2	9	W	R	3/26/2013	591113137033160	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	361	-	-	-	361
2	9	W	R	3/26/2013	591113137033160	77427	675	144	documentation does not support time of BID Fx	-	-	-	144	-	-	-	144
2	9	W	R	3/27/2013	591113137033120	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	361	-	-	-	361
2	9	W	R	3/28/2013	591113137033030	77300	575	53	no documentation	-	-	-	-	53	-	-	53
2	9	W	R	3/28/2013	591113137033030	77407	650	361	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	326	-	326
2	9	W	R	3/29/2013	591113137033060	77336	275	35	partial documentation located, signature does not align with comments	-	-	-	35	-	-	-	35
2	9	W	R	3/29/2013	591113137033060	77407	650	361	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	361	-	-	-	361
2	9	W	R	3/29/2013	591113137033060	77427	675	144	documentation does not support time of BID Fx	-	-	-	144	-	-	-	144
2	9	W	R	4/1/2013	591113137033100	77407	650	354	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	354	-	-	-	354
2	9	W	R	4/2/2013	591113137033220	77407	650	354	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	354	-	-	-	354
2	9	W	R	4/3/2013	591113137033190	77336	275	35	partial documentation located, signature does not align with comments	-	35	35	-	-	-	-	-
2	9	W	R	4/3/2013	591113137033190	77407	650	354	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	319	-	319
2	9	W	R	4/3/2013	591113137033190	77427	675	142	documentation does not support time of BID Fx	-	142	142	-	-	-	-	-
2	9	W	R	4/4/2013	591113137033240	77407	650	354	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	354	-	-	-	354
2	9	W	R	4/5/2013	591113137033330	77407	650	354	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	319	-	319
2	9	W	R	4/8/2013	591113137033310	77336	275	35	documentation does not support time of BID Fx	-	-	-	-	-	-	35	35
2	9	W	R	4/8/2013	591113137033310	77427	675	142	documentation does not support time of BID Fx	-	-	-	-	-	-	142	142
							$ 121,800	**$ 52,261**		**$ -**	**$ 211**	**$ 211**	**$ 37,118**	**$ 2,481**	**$ 3,417**	**$ 8,649**	**$ 51,876**

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.10**

Summary of Reviewed Sampled Claims [1]

Patient K.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	10	K	J	9/21/2009	590910224449830	77261	$ 395	$ 60	documentation conflicts with other prescriptions in medical record, cloned & signature requirements not met	$ -	$ 60	$ 60	$ -	$ -	$ -	$ -	$ -
2	10	K	J	9/21/2009	590910224450240	77261	395	60	one per course	-	-	-	-	-	-	60	60
2	10	K	J	9/21/2009	590910224449830	77280	375	158	no documentation	-	-	-	-	158	-	-	158
2	10	K	J	9/21/2009	590910224450240	77280	375	158	no documentation	-	-	-	-	158	-	-	158
2	10	K	J	9/21/2009	590910224449830	77300	550	61	no documentation	-	-	-	-	61	-	-	61
2	10	K	J	9/21/2009	590910224450240	77300	550	61	no documentation	-	-	-	-	61	-	-	61
2	10	K	J	9/21/2009	590910224449830	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	10	K	J	9/21/2009	590910224450240	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	10	K	J	9/21/2009	590910224449830	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	10	K	J	9/21/2009	590910224449830	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	10	K	J	9/21/2009	590910224450240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	9/21/2009	590910224450240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	9/22/2009	590910224449830	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	9/22/2009	590910224449830	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	9/22/2009	590910224450240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/22/2009	590910224450240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/23/2009	590910224449830	77336	275	57	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	57	57	-	-	-	-	-
2	10	K	J	9/23/2009	590910224450240	77336	275	57	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	57	57	-	-	-	-	-
2	10	K	J	9/23/2009	590910224449830	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	10	K	J	9/23/2009	590910224449830	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	10	K	J	9/23/2009	590910224450240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	9/23/2009	590910224450240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	9/23/2009	590910224449830	77427	675	157	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	157	157	-	-	-	-	-
2	10	K	J	9/23/2009	590910224450240	77427	675	157	one per 5 fractions of treatment	-	-	-	-	-	-	157	157
2	10	K	J	9/24/2009	590910224449840	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	9/24/2009	590910224449840	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	9/24/2009	590910224450190	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/24/2009	590910224450190	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/24/2009	590910224450250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/24/2009	590910224450250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/25/2009	590910224449840	77336	275	57	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	57	-	-	-	57
2	10	K	J	9/25/2009	590910224450190	77336	275	57	one per 5 fractions of treatment	-	-	-	57	-	-	-	57
2	10	K	J	9/25/2009	590910224450250	77336	275	57	one per 5 fractions of treatment	-	-	-	57	-	-	-	57
2	10	K	J	9/25/2009	590910224449840	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	9/25/2009	590910224449840	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	9/25/2009	590910224450190	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/25/2009	590910224450190	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/25/2009	590910224450250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/25/2009	590910224450250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/25/2009	590910224449840	77427	675	157	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	157	-	-	-	157
2	10	K	J	9/25/2009	590910224450190	77427	675	157	one per 5 fractions of treatment	-	-	-	157	-	-	-	157
2	10	K	J	9/25/2009	590910224450250	77427	675	157	one per 5 fractions of treatment	-	-	-	157	-	-	-	157
2	10	K	J	9/28/2009	590910224449840	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	9/28/2009	590910224449840	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	9/28/2009	590910224450190	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/28/2009	590910224450190	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/28/2009	590910224450250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/28/2009	590910224450250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.10**

Summary of Reviewed Sampled Claims [1]

Patient K.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	10	K	J	9/29/2009	590910224449840	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	9/29/2009	590910224449840	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	9/29/2009	590910224450190	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/29/2009	590910224450190	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/29/2009	590910224450250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/29/2009	590910224450250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/30/2009	590910224449850	77336	275	57	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	57	-	-	-	57
2	10	K	J	9/30/2009	590910224450200	77336	275	57	one per 5 fractions of treatment	-	-	-	57	-	-	-	57
2	10	K	J	9/30/2009	590910224450320	77336	275	57	one per 5 fractions of treatment	-	-	-	57	-	-	-	57
2	10	K	J	9/30/2009	590910224449850	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	9/30/2009	590910224449850	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	9/30/2009	590910224450200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/30/2009	590910224450200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/30/2009	590910224450260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/30/2009	590910224450260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	9/30/2009	590910224449850	77427	675	157	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	157	-	-	-	157
2	10	K	J	9/30/2009	590910224450320	77427	675	157	one per 5 fractions of treatment	-	-	-	157	-	-	-	157
2	10	K	J	10/1/2009	590910224449850	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/1/2009	590910224449850	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/1/2009	590910224450200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/1/2009	590910224450200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/1/2009	590910224450260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/1/2009	590910224450260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/2/2009	590910224449850	77336	275	57	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	57	-	-	-	57
2	10	K	J	10/2/2009	590910224450200	77336	275	57	one per 5 fractions of treatment	-	-	-	57	-	-	-	57
2	10	K	J	10/2/2009	590910224450260	77336	275	57	one per 5 fractions of treatment	-	-	-	57	-	-	-	57
2	10	K	J	10/2/2009	590910224450320	77336	275	57	one per 5 fractions of treatment	-	-	-	57	-	-	-	57
2	10	K	J	10/2/2009	590910224449850	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/2/2009	590910224449850	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/2/2009	590910224450200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/2/2009	590910224450200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/2/2009	590910224450260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/2/2009	590910224450260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/2/2009	590910224449850	77427	675	157	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	157	-	-	-	157
2	10	K	J	10/2/2009	590910224450200	77427	675	157	one per 5 fractions of treatment	-	-	-	157	-	-	-	157
2	10	K	J	10/2/2009	590910224450260	77427	675	157	one per 5 fractions of treatment	-	-	-	157	-	-	-	157
2	10	K	J	10/5/2009	590910224449850	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/5/2009	590910224449850	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/5/2009	590910224450200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/5/2009	590910224450200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/5/2009	590910224450260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/5/2009	590910224450260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/6/2009	590910224449860	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/6/2009	590910224449860	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/6/2009	590910224450210	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/6/2009	590910224450210	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.10**

Summary of Reviewed Sampled Claims [1]

Patient K.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	10	K	J	10/6/2009	590910224450270	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/6/2009	590910224450270	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/7/2009	590910224449860	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	10	K	J	10/7/2009	590910224450210	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	10	K	J	10/7/2009	590910224450270	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	10	K	J	10/7/2009	590910224449860	77336	275	57	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	57	-	-	-	57
2	10	K	J	10/7/2009	590910224450210	77336	275	57	one per 5 fractions of treatment	-	-	-	57	-	-	-	57
2	10	K	J	10/7/2009	590910224450270	77336	275	57	one per 5 fractions of treatment	-	-	-	57	-	-	-	57
2	10	K	J	10/7/2009	590910224449860	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/7/2009	590910224449860	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/7/2009	590910224450210	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/7/2009	590910224450210	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/7/2009	590910224450270	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/7/2009	590910224450270	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/7/2009	590910224449860	77427	675	157	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	157	-	-	-	157
2	10	K	J	10/7/2009	590910224450210	77427	675	157	one per 5 fractions of treatment	-	-	-	157	-	-	-	157
2	10	K	J	10/7/2009	590910224450270	77427	675	157	one per 5 fractions of treatment	-	-	-	157	-	-	-	157
2	10	K	J	10/8/2009	590910224449860	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/8/2009	590910224449860	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/8/2009	590910224450210	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/8/2009	590910224450210	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/8/2009	590910224450270	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/8/2009	590910224450270	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/9/2009	590910224449870	77336	275	57	one per 5 fractions of treatment	-	-	-	57	-	-	-	57
2	10	K	J	10/9/2009	590910224450220	77336	275	57	one per 5 fractions of treatment	-	-	-	57	-	-	-	57
2	10	K	J	10/9/2009	590910224450280	77336	275	57	one per 5 fractions of treatment	-	-	-	57	-	-	-	57
2	10	K	J	10/9/2009	590910224449870	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/9/2009	590910224449870	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/9/2009	590910224450220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/9/2009	590910224450220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/9/2009	590910224450280	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/9/2009	590910224450280	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/9/2009	590910224449870	77427	675	157	one per 5 fractions of treatment	-	-	-	157	-	-	-	157
2	10	K	J	10/9/2009	590910224450220	77427	675	157	one per 5 fractions of treatment	-	-	-	157	-	-	-	157
2	10	K	J	10/9/2009	590910224450280	77427	675	157	one per 5 fractions of treatment	-	-	-	157	-	-	-	157
2	10	K	J	10/12/2009	590910224449870	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/12/2009	590910224449870	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/12/2009	590910224450220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/12/2009	590910224450220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/12/2009	590910224450280	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/12/2009	590910224450280	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/13/2009	590910224449870	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	10	K	J	10/13/2009	590910224449870	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	10	K	J	10/13/2009	590910224450220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	10/13/2009	590910224450220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	10/13/2009	590910224450220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	10/13/2009	590910224450280	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	10/13/2009	590910224450280	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.10**

Summary of Reviewed Sampled Claims [1]

Patient K.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	10	K	J	10/14/2009	590910224449870	77336	275	57	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	57	57	-	-	-	-	-
2	10	K	J	10/14/2009	590910224450220	77336	275	57	one per 5 fractions of treatment	-	-	-	-	-	-	57	57
2	10	K	J	10/14/2009	590910224450280	77336	275	57	one per 5 fractions of treatment	-	-	-	-	-	-	57	57
2	10	K	J	10/14/2009	590910224449870	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	10	K	J	10/14/2009	590910224449870	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	10	K	J	10/14/2009	590910224450220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	10/14/2009	590910224450280	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	10/14/2009	590910224450280	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	10/14/2009	590910224449870	77427	675	157	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	157	157	-	-	-	-	-
2	10	K	J	10/14/2009	590910224450220	77427	675	157	one per 5 fractions of treatment	-	-	-	-	-	-	157	157
2	10	K	J	10/14/2009	590910224450280	77427	675	157	one per 5 fractions of treatment	-	-	-	-	-	-	157	157
2	10	K	J	10/15/2009	590910224449880	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/15/2009	590910224449880	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	10	K	J	10/15/2009	590910224450230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/15/2009	590910224450230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/15/2009	590910224450350	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/15/2009	590910224450350	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	10	K	J	10/16/2009	590910224449880	77336	275	57	one per 5 fractions of treatment	-	-	-	-	-	-	57	57
2	10	K	J	10/16/2009	590910224450230	77336	275	57	one per 5 fractions of treatment	-	-	-	-	-	-	57	57
2	10	K	J	10/16/2009	590910224450350	77336	275	57	one per 5 fractions of treatment	-	-	-	-	-	-	57	57
2	10	K	J	10/16/2009	590910224449880	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	10	K	J	10/16/2009	590910224449880	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	10	K	J	10/16/2009	590910224450230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	10/16/2009	590910224450230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	10/16/2009	590910224450350	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	10/16/2009	590910224450350	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	10	K	J	10/16/2009	590910224449880	77427	675	157	one per 5 fractions of treatment	-	-	-	-	-	-	157	157
2	10	K	J	10/16/2009	590910224450230	77427	675	157	one per 5 fractions of treatment	-	-	-	-	-	-	157	157
2	10	K	J	10/16/2009	590910224450350	77427	675	157	one per 5 fractions of treatment	-	-	-	-	-	-	157	157
2	10	K	J	6/21/2010	590910251507490	77261	395	62	no documentation	-	-	-	-	62	-	-	62
2	10	K	J	6/21/2010	590910251507550	77261	395	62	no signatures cloned one per course	-	-	-	-	-	-	62	62
2	10	K	J	6/21/2010	590910251507490	77280	375	94	no documentation	-	-	-	-	94	-	-	94
2	10	K	J	6/21/2010	590910251507550	77280	375	94	no documentation	-	-	-	-	94	-	-	94
2	10	K	J	6/21/2010	590910251507490	77300	550	58	no documentation	-	-	-	-	58	-	-	58
2	10	K	J	6/21/2010	590910251507550	77300	550	58	no documentation	-	-	-	-	58	-	-	58
2	10	K	J	6/21/2010	590910251507490	77332	200	64	no documentation	-	-	-	-	64	-	-	64
2	10	K	J	6/21/2010	590910251507490	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	22	22	-	-	-	-	-
2	10	K	J	6/21/2010	590910251507490	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	10	K	J	6/21/2010	590910251507550	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	10	K	J	6/21/2010	590910251507550	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	10	K	J	6/22/2010	590910264664050	77261	395	62	no documentation	-	-	-	-	62	-	-	62
2	10	K	J	6/22/2010	590910264664110	77261	395	62	no signatures cloned one per course	-	-	-	-	-	-	62	62
2	10	K	J	6/22/2010	590910264664050	77280	375	150	no documentation	-	-	-	-	150	-	-	150
2	10	K	J	6/22/2010	590910264664110	77280	375	150	no documentation	-	-	-	-	150	-	-	150
2	10	K	J	6/22/2010	590910264664050	77300	550	58	no documentation	-	-	-	-	58	-	-	58
2	10	K	J	6/22/2010	590910264664110	77300	550	58	no documentation	-	-	-	-	58	-	-	58
2	10	K	J	6/22/2010	590910264664050	77332	200	64	no documentation	-	-	-	-	64	-	-	64
2	10	K	J	6/22/2010	590910251507490	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	22	22	-	-	-	-	-
2	10	K	J	6/22/2010	590910251507490	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	10	K	J	6/22/2010	590910251507550	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	10	K	J	6/22/2010	590910251507550	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	10	K	J	6/23/2010	590910291743330	77261	395	62	no signatures, cloned, one per course	-	-	-	62	-	-	-	62
2	10	K	J	6/23/2010	590910291743390	77261	395	62	no signatures cloned one per course	-	-	-	62	-	-	-	62
2	10	K	J	6/23/2010	590910291743330	77280	375	150	no documentation	-	-	-	150	-	-	-	150
2	10	K	J	6/23/2010	590910291743390	77280	375	150	no documentation	-	-	-	150	-	-	-	150
2	10	K	J	6/23/2010	590910291743330	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	6/23/2010	590910291743390	77300	550	58	no documentation	-	-	-	58	-	-	-	58

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.10**

Summary of Reviewed Sampled Claims [1]

Patient K.J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	10	K	J	6/23/2010	590910291743330	77332	200	64	no documentation	-	-	-	64	-	-	-	64
2	10	K	J	6/23/2010	590910251507490	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	10	K	J	6/23/2010	590910251507550	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	10	K	J	6/23/2010	590910251507490	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	6/23/2010	590910251507490	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/23/2010	590910251507550	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/23/2010	590910251507550	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/23/2010	590910291743330	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/23/2010	590910291743390	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/23/2010	590910251507490	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	10	K	J	6/23/2010	590910251507550	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	10	K	J	6/24/2010	590910299507540	77261	395	62	no signatures cloned one per course	-	-	-	62	-	-	-	62
2	10	K	J	6/24/2010	590910299507540	77261	395	62	no documentation	-	-	-	62	-	-	-	62
2	10	K	J	6/24/2010	590910299507540	77280	375	150	no documentation	-	-	-	150	-	-	-	150
2	10	K	J	6/24/2010	590910299507540	77280	375	150	no documentation	-	-	-	150	-	-	-	150
2	10	K	J	6/24/2010	590910299507540	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	6/24/2010	590910299507540	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	6/24/2010	590910299507540	77332	200	64	no documentation	-	-	-	64	-	-	-	64
2	10	K	J	6/24/2010	590910299507540	77332	200	64	no documentation	-	-	-	64	-	-	-	64
2	10	K	J	6/24/2010	590910264664050	77336	275	45	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	45	-	-	-	45
2	10	K	J	6/24/2010	590910264664110	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	6/24/2010	590910251507500	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	6/24/2010	590910251507500	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/24/2010	590910251507560	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/24/2010	590910251507560	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/24/2010	590910291743330	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/24/2010	590910291743390	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/24/2010	590910264664050	77427	675	168	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	168	-	-	-	168
2	10	K	J	6/24/2010	590910264664110	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	6/25/2010	590910308638390	77261	395	62	conflicts with othe prescriptions in record, signature requirements not met	-	-	-	62	-	-	-	62
2	10	K	J	6/25/2010	590910308638390	77280	375	150	no documentation	-	-	-	150	-	-	-	150
2	10	K	J	6/25/2010	590910308638390	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	6/25/2010	590910308638390	77332	200	64	no documentation	-	-	-	64	-	-	-	64
2	10	K	J	6/25/2010	590910251507500	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	6/25/2010	590910251507560	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	6/25/2010	590910251507500	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	6/25/2010	590910251507500	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/25/2010	590910251507560	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/25/2010	590910251507560	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/25/2010	590910291743330	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/25/2010	590910291743390	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/25/2010	590910251507500	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	6/25/2010	590910251507560	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	6/28/2010	590910264664060	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	6/28/2010	590910264664120	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	6/28/2010	599711067900236	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	6/28/2010	590910251507500	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	6/28/2010	590910251507500	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/28/2010	590910251507560	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/28/2010	590910251507560	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/28/2010	590910291743340	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/28/2010	590910291743400	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/28/2010	599711067900236	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/28/2010	590910264664060	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	6/28/2010	590910264664120	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	6/29/2010	590910291743340	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.10**

Summary of Reviewed Sampled Claims [1]

Patient K.J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	10	K	J	6/29/2010	590910291743400	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	6/29/2010	590910251507500	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	6/29/2010	590910251507500	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/29/2010	590910251507560	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/29/2010	590910251507560	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/29/2010	590910291743340	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/29/2010	590910291743400	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/29/2010	599711067900237	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/29/2010	590910291743340	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	6/29/2010	590910291743400	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	6/30/2010	590910251507510	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	6/30/2010	590910251507570	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	6/30/2010	590910299507580	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	6/30/2010	590910299507580	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	6/30/2010	590910251507510	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	6/30/2010	590910251507510	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/30/2010	590910251507570	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/30/2010	590910251507570	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	6/30/2010	590910291743340	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/30/2010	590910291743400	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/30/2010	590910299507580	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	6/30/2010	590910251507510	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	6/30/2010	590910251507570	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/6/2010	590910264664070	77336	275	45	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	45	-	-	-	45
2	10	K	J	7/6/2010	590910264664130	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/6/2010	590910251507510	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	7/6/2010	590910251507510	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/6/2010	590910251507570	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/6/2010	590910251507570	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/6/2010	590910291743340	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/6/2010	590910291743400	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/6/2010	590910264664130	77427	675	168	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	168	-	-	-	168
2	10	K	J	7/6/2010	590910308638430	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/7/2010	590910251507570	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/7/2010	590910291743350	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/7/2010	590910251507510	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	7/7/2010	590910251507510	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/7/2010	590910251507570	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/7/2010	590910251507570	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/7/2010	590910291743350	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/7/2010	590910291743410	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/7/2010	590910299507600	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/7/2010	590910251507570	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/7/2010	590910291743350	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/8/2010	590910251507510	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/8/2010	590910264664130	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/8/2010	590910299507610	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/8/2010	590910299507610	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/8/2010	590910251507510	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	7/8/2010	590910251507510	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/8/2010	590910251507570	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.10**

Summary of Reviewed Sampled Claims [1]

Patient K.J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	10	K	J	7/8/2010	590910251507570	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/8/2010	590910291743350	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/8/2010	590910291743410	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/8/2010	590910299507610	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/8/2010	590910264664070	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/8/2010	590910264664130	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/8/2010	590910299507610	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/9/2010	590910291743350	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/9/2010	590910291743410	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/9/2010	599711067900239	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/9/2010	590910251507520	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	7/9/2010	590910251507520	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/9/2010	590910251507580	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/9/2010	590910251507580	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/9/2010	590910291743350	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/9/2010	590910291743410	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/9/2010	599711067900239	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/9/2010	590910291743350	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/9/2010	590910291743410	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/12/2010	590910251507520	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	7/12/2010	590910251507580	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	7/12/2010	590910251507520	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/12/2010	590910251507580	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/12/2010	590910251507520	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	7/12/2010	590910251507520	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/12/2010	590910251507580	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/12/2010	590910251507580	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/12/2010	590910291743350	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/12/2010	590910291743410	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/12/2010	599711067900240	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/12/2010	590910251507520	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/12/2010	590910251507580	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/13/2010	590910264664080	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	7/13/2010	590910264664140	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	7/13/2010	590910264664080	77336	275	45	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	45	-	-	-	45
2	10	K	J	7/13/2010	590910264664140	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/13/2010	590910299507640	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/13/2010	590910299507640	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/13/2010	590910251507520	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	7/13/2010	590910251507520	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/13/2010	590910251507580	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/13/2010	590910251507580	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/13/2010	590910291743360	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/13/2010	590910291743420	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/13/2010	590910299507640	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/13/2010	590910264664080	77427	675	168	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	168	-	-	-	168
2	10	K	J	7/13/2010	590910264664140	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/14/2010	590910291743360	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	7/14/2010	590910291743420	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	7/14/2010	590910251507530	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/14/2010	590910251507590	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/14/2010	599711067900241	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/14/2010	590910251507530	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	7/14/2010	590910251507530	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.10**

Summary of Reviewed Sampled Claims [1]

Patient K.J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	10	K	J	7/14/2010	590910251507590	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/14/2010	590910251507590	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/14/2010	590910291743360	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/14/2010	590910291743420	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/14/2010	599711067900241	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/14/2010	590910251507530	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/14/2010	590910251507590	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/14/2010	599711067900241	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/15/2010	590910299507660	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	7/15/2010	590910299507660	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	7/15/2010	590910264664090	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/15/2010	590910264664150	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/15/2010	590910251507530	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	7/15/2010	590910251507530	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/15/2010	590910251507590	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/15/2010	590910251507590	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/15/2010	590910291743360	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/15/2010	590910291743420	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/15/2010	590910264664090	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/15/2010	590910264664150	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/16/2010	590910308638510	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	7/16/2010	590910291743370	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/16/2010	590910291743430	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	7/16/2010	590910251507530	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	7/16/2010	590910251507530	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/16/2010	590910251507590	77401	716	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/16/2010	590910251507590	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	7/16/2010	590910291743370	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/16/2010	590910291743430	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	7/16/2010	590910291743370	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	7/16/2010	590910291743430	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	8/9/2010	590910251507530	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	8/9/2010	590910251507590	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	8/9/2010	599711067900242	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	8/9/2010	590910251507530	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	8/9/2010	590910251507530	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	8/9/2010	590910251507590	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	8/9/2010	590910251507590	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	8/9/2010	590910299507680	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	8/9/2010	590910299507680	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	8/9/2010	599711067900242	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	8/9/2010	590910251507530	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	8/9/2010	590910251507590	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	8/11/2010	590910251507540	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	8/11/2010	590910251507540	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	8/11/2010	590910251507600	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	8/11/2010	590910251507600	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	8/11/2010	590910299507690	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	8/11/2010	590910299507690	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	8/11/2010	599711067900243	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	8/12/2010	590910251507540	77336	275	45	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	45	-	-	-	45
2	10	K	J	8/12/2010	590910251507600	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.10**

Summary of Reviewed Sampled Claims [1]

Patient K.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	10	K	J	8/12/2010	590910251507540	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	10	K	J	8/12/2010	590910251507540	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	8/12/2010	590910251507600	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	8/12/2010	590910251507600	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	10	K	J	8/12/2010	590910299507700	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	8/12/2010	590910299507700	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	8/12/2010	590910251507540	77427	675	168	comments in tx record have no signatures and the comments and not sure what tx correspond to	-	-	-	168	-	-	-	168
2	10	K	J	8/12/2010	590910251507600	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	8/12/2010	590910316762180	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	8/13/2010	590910308638550	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	8/13/2010	590910264664090	77401	450	44	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	44	-	-	-	44
2	10	K	J	8/13/2010	590910264664150	77401	450	44	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	44	-	-	-	44
2	10	K	J	8/13/2010	590910291743370	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	8/13/2010	590910291743430	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	8/13/2010	590910308638550	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	8/16/2010	590910264664090	77336	275	45	documentation does not support time of BID Fx	-	-	-	-	-	-	45	45
2	10	K	J	8/16/2010	590910264664150	77336	275	45	documentation does not support time of BID Fx	-	-	-	-	-	-	45	45
2	10	K	J	8/16/2010	590910264664090	77401	450	44	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	44	44	-	-	-	-	-
2	10	K	J	8/16/2010	590910264664150	77401	450	44	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	44	44
2	10	K	J	8/16/2010	590910291743370	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
2	10	K	J	8/16/2010	590910291743430	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
2	10	K	J	8/16/2010	599711067900244	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
2	10	K	J	8/16/2010	590910264664090	77427	675	168	documentation does not support time of BID Fx	-	-	-	-	-	-	168	168
2	10	K	J	8/16/2010	590910264664150	77427	675	168	documentation does not support time of BID Fx	-	-	-	-	-	-	168	168
2	10	K	J	8/17/2010	590910291743370	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	8/17/2010	590910291743430	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	10	K	J	8/17/2010	590910264664100	77401	450	44	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	44	-	-	-	44
2	10	K	J	8/17/2010	590910264664160	77401	450	44	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	44	-	-	-	44
2	10	K	J	8/17/2010	590910291743370	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	8/17/2010	590910291743430	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	8/17/2010	599711067900245	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	10	K	J	8/17/2010	590910291743370	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	8/17/2010	590910291743430	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	10	K	J	8/18/2010	590910264664100	77336	275	45	documentation does not support time of BID Fx	-	-	-	-	-	-	45	45
2	10	K	J	8/18/2010	590910264664160	77336	275	45	documentation does not support time of BID Fx	-	-	-	-	-	-	45	45
2	10	K	J	8/18/2010	590910264664100	77401	450	44	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	44	44	-	-	-	-	-
2	10	K	J	8/18/2010	590910264664160	77401	450	44	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	44	44
2	10	K	J	8/18/2010	590910291743380	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
2	10	K	J	8/18/2010	590910291743440	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
2	10	K	J	8/18/2010	590910264664100	77427	675	168	documentation does not support time of BID Fx	-	-	-	-	-	-	168	168
2	10	K	J	8/18/2010	590910264664160	77427	675	168	documentation does not support time of BID Fx	-	-	-	-	-	-	168	168
2	10	K	J	8/19/2010	590910291743380	77336	275	45	documentation does not support time of BID Fx	-	-	-	-	-	-	45	45
2	10	K	J	8/19/2010	590910291743440	77336	275	45	documentation does not support time of BID Fx	-	-	-	-	-	-	45	45
2	10	K	J	8/19/2010	590910291743380	77402	450	227	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	192	-	192
2	10	K	J	8/19/2010	590910291743440	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
2	10	K	J	8/19/2010	590910291743380	77427	675	168	documentation does not support time of BID Fx	-	-	-	-	-	-	168	168
2	10	K	J	8/19/2010	590910291743440	77427	675	168	documentation does not support time of BID Fx	-	-	-	-	-	-	168	168
2	10	K	J	11/1/2010	590910341522300	77261	395	62	no signatures	-	-	-	-	-	-	62	62
2	10	K	J	11/1/2010	590910341522300	77261	395	62	no signatures, cloned, one per course	-	-	-	-	-	-	62	62
2	10	K	J	11/1/2010	590910341522300	77280	375	150	no documentation	-	-	-	-	150	-	-	150
2	10	K	J	11/1/2010	590910341522300	77280	375	150	no documentation	-	-	-	-	150	-	-	150
2	10	K	J	11/1/2010	590910341522300	77300	550	58	no documentation	-	-	-	-	58	-	-	58
2	10	K	J	11/1/2010	590910341522300	77300	550	58	no documentation	-	-	-	-	58	-	-	58
2	10	K	J	11/1/2010	590910341522300	77332	200	64	no documentation	-	-	-	-	64	-	-	64
2	10	K	J	11/1/2010	590910341522300	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	333	-	333

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.10**

Summary of Reviewed Sampled Claims [1]

Patient K.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	10	K	J	11/1/2010	590910341522300	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	10	K	J	11/2/2010	590910341522310	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	10	K	J	11/2/2010	590910341522310	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	10	K	J	11/2/2010	590910341522310	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	10	K	J	11/2/2010	590910341522310	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	10	K	J	11/2/2010	590910341522310	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	10	K	J	11/2/2010	590910341522310	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	10	K	J	11/3/2010	590910341522320	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	10	K	J	11/3/2010	590910341522320	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	10	K	J	11/4/2010	590910341522330	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	10	K	J	11/4/2010	590910341522330	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	10	K	J	11/5/2010	590910341522340	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	10	K	J	11/5/2010	590910341522340	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	10	K	J	11/5/2010	590910341522340	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	10	K	J	11/5/2010	590910341522340	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	10	K	J	11/5/2010	590910341522340	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	10	K	J	11/5/2010	590910341522340	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	10	K	J	11/8/2010	590910341522350	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	10	K	J	11/8/2010	590910341522350	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	10	K	J	11/9/2010	590910341522360	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	10	K	J	11/9/2010	590910341522360	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	10	K	J	11/10/2010	590910341522370	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	10	K	J	11/10/2010	590910341522370	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	10	K	J	11/10/2010	590910341522370	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	10	K	J	11/10/2010	590910341522370	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	10	K	J	11/10/2010	590910341522370	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	10	K	J	11/10/2010	590910341522370	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	10	K	J	11/11/2010	590910341522380	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	10	K	J	11/11/2010	590910341522380	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	10	K	J	11/12/2010	590910341522390	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	10	K	J	11/12/2010	590910341522390	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	10	K	J	11/15/2010	590910341522400	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	10	K	J	11/15/2010	590910341522400	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	10	K	J	11/15/2010	590910341522400	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	10	K	J	11/15/2010	590910341522400	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	10	K	J	11/15/2010	590910341522400	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	10	K	J	11/15/2010	590910341522400	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	10	K	J	11/17/2010	590910341522410	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	10	K	J	11/17/2010	590910341522410	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	10	K	J	11/19/2010	590910341522420	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	11/19/2010	590910341522420	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	10	K	J	11/19/2010	590910341522420	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	10	K	J	11/19/2010	590910341522420	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	10	K	J	11/22/2010	590910341522430	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	10	K	J	11/22/2010	590910341522430	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	10	K	J	11/22/2010	590910341522430	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	10	K	J	11/22/2010	590910341522430	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	10	K	J	11/22/2010	590910341522430	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	10	K	J	11/22/2010	590910341522430	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	10	K	J	11/23/2010	590910341522440	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	10	K	J	11/23/2010	590910341522440	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	10	K	J	11/24/2010	590910341522450	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	10	K	J	11/24/2010	590910341522450	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.10**

Summary of Reviewed Sampled Claims [1]

Patient K.J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	10	K	J	11/29/2010	590910341522460	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	10	K	J	11/29/2010	590910341522460	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	10	K	J	11/29/2010	590910341522460	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	10	K	J	11/29/2010	590910341522460	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	10	K	J	11/29/2010	590910341522460	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	10	K	J	11/29/2010	590910341522460	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	10	K	J	11/30/2010	590910341522470	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	10	K	J	11/30/2010	590910341522470	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	10	K	J	12/1/2010	590910341522490	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	10	K	J	12/1/2010	590910341522490	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	10	K	J	12/1/2010	590910341522480	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	10	K	J	12/1/2010	590910341522480	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	10	K	J	12/1/2010	590910341522490	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	10	K	J	12/1/2010	590910341522490	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	10	K	J	1/31/2011	590911062792340	77261	395	62	no signatures, cloned, one per course	-	-	-	-	-	-	62	62
2	10	K	J	1/31/2011	590911062792340	77261	395	62	no signatures, cloned, one per course	-	-	-	-	-	-	62	62
2	10	K	J	1/31/2011	590911062792340	77280	375	158	no documentation	-	-	-	-	158	-	-	158
2	10	K	J	1/31/2011	590911062792340	77280	375	158	no documentation	-	-	-	-	158	-	-	158
2	10	K	J	1/31/2011	590911062792340	77300	550	59	no documentation	-	-	-	-	59	-	-	59
2	10	K	J	1/31/2011	590911062792340	77300	550	59	no documentation	-	-	-	-	59	-	-	59
2	10	K	J	1/31/2011	590911062792340	77332	200	66	no documentation	-	-	-	-	66	-	-	66
2	10	K	J	1/31/2011	590911062792340	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	10	K	J	1/31/2011	590911062792340	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	10	K	J	2/1/2011	590911062792350	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	10	K	J	2/1/2011	590911062792350	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	10	K	J	2/1/2011	590911062792350	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	10	K	J	2/1/2011	590911062792350	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	10	K	J	2/1/2011	590911062792350	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	10	K	J	2/1/2011	590911062792350	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	10	K	J	2/2/2011	590911062792360	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	10	K	J	2/2/2011	590911062792360	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	10	K	J	2/3/2011	590911062792370	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	10	K	J	2/3/2011	590911062792370	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	10	K	J	2/4/2011	590911062792380	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	10	K	J	2/4/2011	590911062792380	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	10	K	J	2/4/2011	590911062792380	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	10	K	J	2/4/2011	590911062792380	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	10	K	J	2/4/2011	590911062792380	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	10	K	J	2/4/2011	590911062792380	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	10	K	J	2/8/2011	590911062792390	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	10	K	J	2/8/2011	590911062792390	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	10	K	J	2/9/2011	590911062792400	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	10	K	J	2/9/2011	590911062792400	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	10	K	J	2/10/2011	590911062792410	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	10	K	J	2/10/2011	590911062792410	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	10	K	J	2/10/2011	590911062792410	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	10	K	J	2/10/2011	590911062792410	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	10	K	J	2/10/2011	590911062792410	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	10	K	J	2/10/2011	590911062792410	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	10	K	J	2/11/2011	590911062792420	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	10	K	J	2/11/2011	590911062792420	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	10	K	J	2/14/2011	590911062792430	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	10	K	J	2/14/2011	590911062792430	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	10	K	J	2/15/2011	590911062792440	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	10	K	J	2/15/2011	590911062792440	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	10	K	J	2/15/2011	590911062792440	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.10**

Summary of Reviewed Sampled Claims [1]

Patient K.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	10	K	J	2/15/2011	590911062792440	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	10	K	J	2/15/2011	590911062792440	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	10	K	J	2/15/2011	590911062792440	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	10	K	J	2/16/2011	590911062792450	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	10	K	J	2/16/2011	590911062792450	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	10	K	J	2/17/2011	590911062792460	77300	550	59	no documentation	-	-	-	59	-	-	-	59
2	10	K	J	2/17/2011	590911062792460	77300	550	59	no documentation	-	-	-	59	-	-	-	59
2	10	K	J	2/17/2011	590911062792460	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	10	K	J	2/17/2011	590911062792460	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	10	K	J	2/18/2011	590911062792470	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	10	K	J	2/18/2011	590911062792470	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	10	K	J	2/18/2011	590911062792470	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	10	K	J	2/18/2011	590911062792470	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	10	K	J	2/18/2011	590911062792470	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	10	K	J	2/18/2011	590911062792470	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	10	K	J	2/21/2011	590911062792480	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	10	K	J	2/21/2011	590911062792480	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	10	K	J	2/22/2011	590911062792490	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	10	K	J	2/22/2011	590911062792490	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	10	K	J	2/23/2011	590911062792500	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	10	K	J	2/23/2011	590911062792500	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	10	K	J	2/23/2011	590911062792500	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	10	K	J	2/23/2011	590911062792500	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	10	K	J	2/23/2011	590911062792500	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	10	K	J	2/23/2011	590911062792500	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	10	K	J	2/24/2011	590911062792510	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	10	K	J	2/24/2011	590911062792510	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	10	K	J	2/25/2011	590911062792520	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	10	K	J	2/25/2011	590911062792520	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	10	K	J	2/28/2011	590911062792530	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	10	K	J	2/28/2011	590911062792530	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	10	K	J	2/28/2011	590911062792530	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	10	K	J	2/28/2011	590911062792530	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	10	K	J	2/28/2011	590911062792530	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	10	K	J	2/28/2011	590911062792530	77427	675	154	no documentation	-	-	-	-	154	-	-	154
							$ 239,466	$ 73,542		$ -	$ 980	$ 980	$ 48,044	$ 5,439	$ 6,981	$ 11,398	$ 71,862

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.11**

Summary of Reviewed Sampled Claims [1]

Patient H.N.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	11	H	N	6/18/2008	590908211564370	77261	$ 395	$ 56	No medical record provided	$ 56	$ -	$ 56	$ -	$ -	$ -	$ -	$ -
2	11	H	N	6/18/2008	590908211564430	77261	395	56	No medical record provided	56	-	56	-	-	-	-	-
2	11	H	N	6/18/2008	590908211564370	77280	375	157	No medical record provided	157	-	157	-	-	-	-	-
2	11	H	N	6/18/2008	590908211564430	77280	375	157	No medical record provided	157	-	157	-	-	-	-	-
2	11	H	N	6/18/2008	590908211564370	77300	550	64	No medical record provided	64	-	64	-	-	-	-	-
2	11	H	N	6/18/2008	590908211564430	77300	550	64	No medical record provided	64	-	64	-	-	-	-	-
2	11	H	N	6/18/2008	590908211564370	77334	375	144	No medical record provided	144	-	144	-	-	-	-	-
2	11	H	N	6/18/2008	590908211564430	77334	375	144	No medical record provided	144	-	144	-	-	-	-	-
2	11	H	N	6/18/2008	590908211564370	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	6/18/2008	590908211564430	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	6/18/2008	590908211564370	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/18/2008	590908211564370	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/18/2008	590908211564430	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/18/2008	590908211564430	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564730	77261	395	56	No medical record provided	56	-	56	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564780	77261	395	56	No medical record provided	56	-	56	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564730	77280	375	157	No medical record provided	157	-	157	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564780	77280	375	157	No medical record provided	157	-	157	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564730	77300	550	64	No medical record provided	64	-	64	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564780	77300	550	64	No medical record provided	64	-	64	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564730	77334	375	144	No medical record provided	144	-	144	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564780	77334	375	144	No medical record provided	144	-	144	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564730	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564780	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564370	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564370	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564430	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/19/2008	590908211564430	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/20/2008	590908211565010	77261	395	56	No medical record provided	56	-	56	-	-	-	-	-
2	11	H	N	6/20/2008	590908211565010	77280	375	157	No medical record provided	157	-	157	-	-	-	-	-
2	11	H	N	6/20/2008	590908211565010	77300	550	64	No medical record provided	64	-	64	-	-	-	-	-
2	11	H	N	6/20/2008	590908211565010	77334	375	144	No medical record provided	144	-	144	-	-	-	-	-
2	11	H	N	6/20/2008	590908211565010	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	6/20/2008	590908211564370	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/20/2008	590908211564370	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/20/2008	590908211564430	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/20/2008	590908211564430	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/20/2008	590908211564610	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/20/2008	590908211564370	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	6/20/2008	590908211564430	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	6/23/2008	590908211564380	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/23/2008	590908211564380	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/23/2008	590908211564440	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/23/2008	590908211564440	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/23/2008	590908211564730	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	6/23/2008	590908211564780	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	6/24/2008	590908211564380	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/24/2008	590908211564380	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/24/2008	590908211564440	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/24/2008	590908211564440	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/24/2008	590908211564380	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	6/24/2008	590908211564440	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	6/25/2008	590908211564380	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	6/25/2008	590908211564440	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	6/25/2008	590908211564380	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/25/2008	590908211564380	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/25/2008	590908211564440	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/25/2008	590908211564440	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/25/2008	590908211564740	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	6/25/2008	590908211564790	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	6/26/2008	590908211564740	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	6/26/2008	590908211564790	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	6/26/2008	590908211564380	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/26/2008	590908211564380	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/26/2008	590908211564440	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/26/2008	590908211564440	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/26/2008	590908211565020	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	6/27/2008	590908211565020	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	6/27/2008	590908211564390	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/27/2008	590908211564390	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/27/2008	590908211564450	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/27/2008	590908211564450	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/27/2008	590908211564390	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	6/27/2008	590908211564450	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	6/30/2008	590908211564390	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/30/2008	590908211564390	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/30/2008	590908211564450	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/30/2008	590908211564450	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	6/30/2008	590908211564800	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/1/2008	590908211564390	77300	550	64	No medical record provided	64	-	64	-	-	-	-	-
2	11	H	N	7/1/2008	590908211564450	77300	550	64	No medical record provided	64	-	64	-	-	-	-	-
2	11	H	N	7/1/2008	590908211564390	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/1/2008	590908211564390	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/1/2008	590908211564450	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.11**

Summary of Reviewed Sampled Claims [1]

Patient H.N.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	11	H	N	7/1/2008	590908211564450	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/1/2008	590908211564390	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/1/2008	590908211564450	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/2/2008	590908211564800	77300	550	64	No medical record provided	64	-	64	-	-	-	-	-
2	11	H	N	7/2/2008	590908211564390	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	7/2/2008	590908211564450	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	7/2/2008	590908211564390	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/2/2008	590908211564390	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/2/2008	590908211564450	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/2/2008	590908211564450	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/2/2008	590908211564630	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/2/2008	590908211564800	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/8/2008	590908211565030	77300	550	64	No medical record provided	64	-	64	-	-	-	-	-
2	11	H	N	7/8/2008	590908211564800	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	7/8/2008	590908211564400	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/8/2008	590908211564400	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/8/2008	590908211564460	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/8/2008	590908211564460	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/8/2008	590908211565030	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/9/2008	590908211564400	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	7/9/2008	590908211564460	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	7/9/2008	590908211564400	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/9/2008	590908211564400	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/9/2008	590908211564460	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/9/2008	590908211564460	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/9/2008	590908211564400	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/9/2008	590908211564460	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/10/2008	590908211564400	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/10/2008	590908211564400	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/10/2008	590908211564460	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/10/2008	590908211564460	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/10/2008	590908211564810	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/21/2008	590908211564400	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	7/21/2008	590908211564460	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	7/21/2008	590908211564400	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/21/2008	590908211564400	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/21/2008	590908211564460	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/21/2008	590908211564460	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/21/2008	590908211564400	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/21/2008	590908211564460	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/21/2008	590908211564640	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/22/2008	590908211564410	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/22/2008	590908211564410	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/22/2008	590908211564470	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/22/2008	590908211564470	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/22/2008	590908211564810	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/23/2008	590908211564410	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/23/2008	590908211564410	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/23/2008	590908211564470	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/23/2008	590908211564470	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/23/2008	590908211564990	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/24/2008	590908211564410	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/24/2008	590908211564410	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/24/2008	590908211564470	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/24/2008	590908211564470	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/24/2008	590908211564530	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/24/2008	590908211564410	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/24/2008	590908211564470	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/25/2008	590908211564410	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/25/2008	590908211564410	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/25/2008	590908211564470	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/25/2008	590908211564470	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/25/2008	590908211564530	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/25/2008	590908211564530	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/25/2008	590908211564820	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/28/2008	590908211564420	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	7/28/2008	590908211564480	77336	275	73	No medical record provided	73	-	73	-	-	-	-	-
2	11	H	N	7/28/2008	590908211564420	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/28/2008	590908211564420	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/28/2008	590908211564480	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/28/2008	590908211564480	77401	225	41	No medical record provided	41	-	41	-	-	-	-	-
2	11	H	N	7/28/2008	590908211564420	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
2	11	H	N	7/28/2008	590908211564480	77427	675	147	No medical record provided	147	-	147	-	-	-	-	-
							$ 54,600	$ 11,475		$ 11,475	$ -	$ 11,475	$ -	$ -	$ -	$ -	$ -

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.12**

Summary of Reviewed Sampled Claims [1]

Patient B. C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	12	B	C	3/7/2008	590908114916810	77336	$ 275	$ 73	no documentation	$ -	$ -	$ -	$ -	$ 73	$ -	$ -	$ 73
2	12	B	C	3/7/2008	590908114916810	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/7/2008	590908114916810	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/17/2008	590908114916640	77261	395	56	not signed	-	-	-	-	-	-	56	56
2	12	B	C	3/17/2008	590908114916720	77261	395	56	no documentation	-	-	-	-	56	-	-	56
2	12	B	C	3/17/2008	590908114916780	77261	395	56	no documentation	-	-	-	-	56	-	-	56
2	12	B	C	3/17/2008	590908114916640	77280	375	157	no documentation	-	-	-	-	157	-	-	157
2	12	B	C	3/17/2008	590908114916720	77280	375	157	no documentation	-	-	-	-	157	-	-	157
2	12	B	C	3/17/2008	590908114916780	77280	375	157	no documentation	-	-	-	-	157	-	-	157
2	12	B	C	3/17/2008	590908114916640	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	12	B	C	3/17/2008	590908114916720	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	12	B	C	3/17/2008	590908114916780	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	12	B	C	3/17/2008	590908114916640	77334	375	144	no documentation	-	-	-	-	144	-	-	144
2	12	B	C	3/17/2008	590908114916720	77334	375	144	no documentation	-	-	-	-	144	-	-	144
2	12	B	C	3/17/2008	590908114916780	77334	375	144	no documentation	-	-	-	-	144	-	-	144
2	12	B	C	3/17/2008	590908114916640	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	3/17/2008	590908114916720	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	3/17/2008	590908114916780	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	3/17/2008	590908114916640	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/17/2008	590908114916640	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/17/2008	590908114916720	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/17/2008	590908114916720	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/17/2008	590908114916780	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/17/2008	590908114916780	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/18/2008	590908114916640	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	3/18/2008	590908114916640	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/18/2008	590908114916640	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/18/2008	590908114916720	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/18/2008	590908114916720	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/18/2008	590908114916780	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/18/2008	590908114916780	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/19/2008	590908114916650	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	3/19/2008	590908114916650	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/19/2008	590908114916650	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/19/2008	590908114916720	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/19/2008	590908114916720	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/19/2008	590908114916780	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/19/2008	590908114916780	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/19/2008	590908114916650	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	3/19/2008	590908114916720	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	3/19/2008	590908114916780	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	3/20/2008	590908114916650	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	3/20/2008	590908114916650	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/20/2008	590908114916650	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/20/2008	590908114916730	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/20/2008	590908114916730	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/20/2008	590908114916790	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/20/2008	590908114916790	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/24/2008	590908114916650	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	3/24/2008	590908114916650	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	3/24/2008	590908114916730	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	3/24/2008	590908114916790	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	3/24/2008	590908114916650	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/24/2008	590908114916650	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/24/2008	590908114916730	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/24/2008	590908114916730	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/24/2008	590908114916790	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/24/2008	590908114916790	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/24/2008	590908114916650	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	3/24/2008	590908114916730	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	3/24/2008	590908114916790	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	3/25/2008	590908114916660	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	3/25/2008	590908114916660	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/25/2008	590908114916660	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/25/2008	590908114916730	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/25/2008	590908114916730	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/25/2008	590908114916790	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/25/2008	590908114916790	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/26/2008	590908114916660	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	3/26/2008	590908114916660	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/26/2008	590908114916660	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/26/2008	590908114916730	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/26/2008	590908114916730	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/26/2008	590908114916790	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/26/2008	590908114916790	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/27/2008	590908114916660	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	3/27/2008	590908114916660	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/27/2008	590908114916660	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/27/2008	590908114916740	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/27/2008	590908114916740	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/27/2008	590908114916800	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/27/2008	590908114916800	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/27/2008	590908114916660	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	3/27/2008	590908114916740	77427	675	147	no documentation	-	-	-	-	147	-	-	147

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al.

Exhibit 5.12

Summary of Reviewed Sampled Claims [1]

Patient B. C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	12	B	C	3/27/2008	590908114916800	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	3/28/2008	590908114916670	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	3/28/2008	590908114916670	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/28/2008	590908114916670	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/28/2008	590908114916740	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/28/2008	590908114916740	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/28/2008	590908114916800	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/28/2008	590908114916800	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/31/2008	590908114916670	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	3/31/2008	590908114916670	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	3/31/2008	590908114916740	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	3/31/2008	590908114916800	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	3/31/2008	590908114916670	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/31/2008	590908114916740	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	3/31/2008	590908114916800	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/3/2008	590908114916670	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	12	B	C	4/3/2008	590908114916740	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	12	B	C	4/3/2008	590908114916800	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	12	B	C	4/3/2008	590908114916670	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	4/3/2008	590908114916670	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/3/2008	590908114916670	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/3/2008	590908114916740	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/3/2008	590908114916740	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/3/2008	590908114916800	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/3/2008	590908114916800	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/3/2008	590908114916670	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/3/2008	590908114916740	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/3/2008	590908114916800	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/7/2008	590908114916680	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	4/7/2008	590908114916680	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	4/7/2008	590908114916750	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	4/7/2008	590908114916680	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/7/2008	590908114916680	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/7/2008	590908114916750	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/7/2008	590908114916750	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/9/2008	590908114916680	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	4/9/2008	590908114916680	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/9/2008	590908114916680	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/9/2008	590908114916750	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/9/2008	590908114916750	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/9/2008	590908114916810	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/9/2008	590908114916810	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/9/2008	590908114916680	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/9/2008	590908114916750	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/9/2008	590908114916810	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/10/2008	590908114916680	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	4/10/2008	590908114916680	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/10/2008	590908114916680	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/10/2008	590908114916750	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/10/2008	590908114916750	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/10/2008	590908114916810	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/10/2008	590908114916810	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/14/2008	590908114916690	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	4/14/2008	590908114916690	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	4/14/2008	590908114916750	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	4/14/2008	590908114916810	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	4/14/2008	590908114916690	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/14/2008	590908114916690	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/14/2008	590908114916750	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/14/2008	590908114916750	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/14/2008	590908114916810	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/14/2008	590908114916810	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/15/2008	590908114916690	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	4/15/2008	590908114916690	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/15/2008	590908114916690	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/15/2008	590908114916760	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/15/2008	590908114916760	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/15/2008	590908114916820	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/15/2008	590908114916820	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/15/2008	590908114916690	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/15/2008	590908114916760	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/15/2008	590908114916820	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/16/2008	590908114916690	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	4/16/2008	590908114916690	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/16/2008	590908114916690	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/16/2008	590908114916760	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/16/2008	590908114916760	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/16/2008	590908114916820	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/16/2008	590908114916820	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/17/2008	590908114916700	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	4/17/2008	590908114916700	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/17/2008	590908114916700	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/17/2008	590908114916760	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/17/2008	590908114916760	77401	225	41	no documentation	-	-	-	-	41	-	-	41

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.12**

Summary of Reviewed Sampled Claims [1]

Patient B. C.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	12	B	C	4/17/2008	590908114916820	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/17/2008	590908114916820	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/17/2008	590908114916700	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/17/2008	590908114916760	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/17/2008	590908114916820	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/18/2008	590908114916700	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	4/18/2008	590908114916700	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/18/2008	590908114916700	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/18/2008	590908114916760	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/18/2008	590908114916760	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/18/2008	590908114916820	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/18/2008	590908114916820	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/22/2008	590908114916700	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	12	B	C	4/22/2008	590908114916700	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	4/22/2008	590908114916770	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	4/22/2008	590908114916830	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	12	B	C	4/22/2008	590908114916700	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/22/2008	590908114916700	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/22/2008	590908114916770	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/22/2008	590908114916770	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/22/2008	590908114916830	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/22/2008	590908114916830	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/23/2008	590908114916710	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/23/2008	590908114916770	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/23/2008	590908114916830	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	12	B	C	4/23/2008	590908114916710	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/23/2008	590908114916770	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	4/23/2008	590908114916830	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	12	B	C	5/28/2009	590910148803900	77261	395	60	documentation conflicts with other prescriptions in medical record	-	-	-	60	-	-	-	60
2	12	B	C	5/28/2009	590910148803900	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
2	12	B	C	5/28/2009	590910148803900	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	12	B	C	5/28/2009	590910148803900	77332	200	67	documentation not supportive and canned	-	-	-	67	-	-	-	67
2	12	B	C	5/28/2009	590910148803900	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	5/28/2009	590910148803900	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/1/2009	590910148803900	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/1/2009	590910148803900	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/2/2009	590910148803900	77336	275	57	partial documentation, unclear comments pertain to which date	-	-	-	57	-	-	-	57
2	12	B	C	6/2/2009	590910148803900	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/2/2009	590910148803900	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/2/2009	590910148803900	77427	675	157	partial documentation, unclear comments pertain to which date & separate note not signed	-	157	157	-	-	-	-	-
2	12	B	C	6/3/2009	590910148803910	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/3/2009	590910148803910	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/4/2009	590910148803910	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/4/2009	590910148803910	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/4/2009	590910148803910	77427	675	157	partial documentation, unclear comments pertain to which date & separate note not signed	-	-	-	157	-	-	-	157
2	12	B	C	6/5/2009	590910148803910	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/5/2009	590910148803910	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/8/2009	590910148803910	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/8/2009	590910148803910	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/9/2009	590910148803920	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/9/2009	590910148803920	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/9/2009	590910148803920	77427	675	157	partial documentation, unclear comments pertain to which date & separate note not signed	-	157	157	-	-	-	-	-
2	12	B	C	6/10/2009	590910148803920	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/10/2009	590910148803920	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/11/2009	590910148803920	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/11/2009	590910148803920	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/11/2009	590910148803920	77427	675	157	partial documentation, unclear comments pertain to which date & separate note not signed	-	-	-	157	-	-	-	157
2	12	B	C	6/12/2009	590910148803920	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/12/2009	590910148803920	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/15/2009	590910148803930	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/15/2009	590910148803930	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/16/2009	590910148803930	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/16/2009	590910148803930	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/16/2009	590910148803930	77427	675	157	partial documentation, unclear comments pertain to which date & separate note not signed	-	157	157	-	-	-	-	-
2	12	B	C	6/17/2009	590910148803930	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/17/2009	590910148803930	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/18/2009	590910148803940	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/18/2009	590910148803940	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/18/2009	590910148803940	77427	675	157	partial documentation, unclear comments pertain to which date & separate note not signed	-	157	157	-	-	-	-	-
2	12	B	C	6/19/2009	590910148803940	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/19/2009	590910148803940	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/22/2009	590910148803940	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/22/2009	590910148803940	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/23/2009	590910148803940	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/23/2009	590910148803940	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.12**

Summary of Reviewed Sampled Claims [1]

Patient B. C.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	12	B	C	6/23/2009	590910148803940	77427	675	157	partial documentation, unclear comments pertain to which date & separate note not signed	-	-	-	157	-	-	-	157
2	12	B	C	6/24/2009	590910148803950	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/24/2009	590910148803950	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	12	B	C	6/25/2009	590910148803950	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/25/2009	590910148803950	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	12	B	C	6/25/2009	590910148803950	77427	675	157	partial documentation, unclear comments pertain to which date & separate note not signed	-	-	-	157	-	-	-	157
2	12	B	C	7/14/2014	590914251113970	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
2	12	B	C	7/14/2014	590914251113970	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
2	12	B	C	7/14/2014	590914251113970	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	12	B	C	7/14/2014	590914251113970	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	12	B	C	7/14/2014	590914251113970	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
2	12	B	C	7/15/2014	590914241899210	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	12	B	C	7/15/2014	590914241899210	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	12	B	C	7/18/2014	590914241899230	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	12	B	C	7/18/2014	590914241899230	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	12	B	C	7/23/2014	590914241895430	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	12	B	C	7/23/2014	590914241895430	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	12	B	C	7/28/2014	590914241895510	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	12	B	C	7/28/2014	590914241895510	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	12	B	C	7/30/2014	590914241895550	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	12	B	C	7/30/2014	590914241895550	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	12	B	C	7/31/2014	590914241895530	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	12	B	C	7/31/2014	590914241895530	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	12	B	C	8/5/2014	590914241895600	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	12	B	C	8/5/2014	590914241895600	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	12	B	C	8/8/2014	590914241895630	77336	275	58	no documentation	-	-	-	-	58	-	-	58
2	12	B	C	8/8/2014	590914241895630	77427	675	146	no documentation	-	-	-	-	146	-	-	146
							$ 84,780	$ 17,473		$ 1,921	$ 1,176	$ 3,097	$ 1,699	$ 12,620	$	$ 56	$ 14,375

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.13**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	13	L	R	8/4/2008	590908316868360	77261	$ 395	$ 56	no medical record provided	$ 56	$ -	$ 56	$ -	$ -	$ -	$ -	$ -
2	13	L	R	8/4/2008	590908316868360	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
2	13	L	R	8/4/2008	590908316868360	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
2	13	L	R	8/4/2008	590908316868360	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
2	13	L	R	8/4/2008	590908316868360	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	13	L	R	8/4/2008	590908316868360	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/4/2008	590908316868360	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/5/2008	590908316868360	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	13	L	R	8/5/2008	590908316868360	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/5/2008	590908316868360	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/6/2008	590908316868370	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	13	L	R	8/6/2008	590908316868370	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	13	L	R	8/6/2008	590908316868370	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/6/2008	590908316868370	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/6/2008	590908316868370	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	13	L	R	8/7/2008	590908316868370	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	13	L	R	8/7/2008	590908316868370	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/7/2008	590908316868370	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/8/2008	590908316868380	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	13	L	R	8/8/2008	590908316868380	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	13	L	R	8/8/2008	590908316868380	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/8/2008	590908316868380	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/8/2008	590908316868380	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	13	L	R	8/11/2008	590908316868380	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	13	L	R	8/11/2008	590908316868380	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/11/2008	590908316868380	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/12/2008	590908316868380	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	13	L	R	8/12/2008	590908316868380	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/12/2008	590908316868380	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/13/2008	590908316868390	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	13	L	R	8/13/2008	590908316868390	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	13	L	R	8/13/2008	590908316868390	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/13/2008	590908316868390	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/13/2008	590908316868390	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	13	L	R	8/14/2008	590908316868390	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	13	L	R	8/14/2008	590908316868390	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/14/2008	590908316868390	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/15/2008	590908316868400	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	13	L	R	8/15/2008	590908316868400	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	13	L	R	8/15/2008	590908316868400	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/15/2008	590908316868400	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/15/2008	590908316868400	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	13	L	R	8/25/2008	590908316868400	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/25/2008	590908316868400	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/26/2008	590908316868400	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/26/2008	590908316868400	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/27/2008	590908316868410	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
2	13	L	R	8/27/2008	590908316868410	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	13	L	R	8/27/2008	590908316868410	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	13	L	R	8/27/2008	590908316868410	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/27/2008	590908316868410	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/27/2008	590908316868410	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	13	L	R	8/28/2008	590908316868410	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/29/2008	590908316868420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/29/2008	590908316868420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	8/29/2008	590908316868420	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	13	L	R	9/2/2008	590908316868420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	9/2/2008	590908316868420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	9/3/2008	590908316868420	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	13	L	R	9/3/2008	590908316868420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	9/3/2008	590908316868420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	9/4/2008	590908316868780	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	9/4/2008	590908316868780	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	9/4/2008	590908316868780	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	13	L	R	9/5/2008	590908316868780	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	9/5/2008	590908316868780	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	9/8/2008	590908316868790	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	9/8/2008	590908316868790	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	13	L	R	9/8/2008	590908316868790	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	13	L	R	1/6/2014	590914055088650	77261	395	59	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	-	-	-	59	59
2	13	L	R	1/6/2014	590914055088650	77261	395	59	one per course and cloned	-	-	-	-	-	-	59	59
2	13	L	R	1/6/2014	590914055088650	77280	375	211	no documentation	-	-	-	-	211	-	-	211
2	13	L	R	1/6/2014	591114136302190	77280	375	211	no documentation	-	-	-	211	-	-	-	211
2	13	L	R	1/6/2014	590914055088650	77300	575	52	no documentation	-	-	-	-	52	-	-	52
2	13	L	R	1/6/2014	590914055088650	77300	575	52	no documentation	-	-	-	-	52	-	-	52
2	13	L	R	1/6/2014	590914055088650	77332	200	63	no documentation	-	-	-	-	63	-	-	63
2	13	L	R	1/6/2014	591114136302190	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/6/2014	591114136302190	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/6/2014	591114136302190	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.13**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	13	L	R	1/7/2014	590914055088660	77336	275	58	comments in tx record signatures do not align with comments and not sure what tx correspond to, note does not support	-	-	-	58	-	-	-	58
2	13	L	R	1/7/2014	590914055088660	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	13	L	R	1/7/2014	590914055088660	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/7/2014	590914055088660	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/7/2014	590914055088660	77427	675	146	comments in tx record signatures do not align with comments and not sure what tx correspond to note does not support	-	-	-	146	-	-	-	146
2	13	L	R	1/8/2014	590914055088630	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	13	L	R	1/8/2014	590914055088630	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/8/2014	590914055088630	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/9/2014	590914055088680	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	13	L	R	1/9/2014	590914055088680	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/9/2014	590914055088680	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/10/2014	590914055088720	77336	275	58	documentation does not support time of BID Fx	-	-	-	58	-	-	-	58
2	13	L	R	1/10/2014	590914055088720	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	13	L	R	1/10/2014	590914055088720	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/10/2014	590914055088720	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/10/2014	590914055088720	77427	675	146	documentation does not support time of BID Fx	-	-	-	146	-	-	-	146
2	13	L	R	1/13/2014	590914055088710	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/13/2014	590914055088710	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/13/2014	590914055088710	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/14/2014	590914055088730	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	13	L	R	1/14/2014	590914055088730	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/14/2014	590914055088730	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/15/2014	590914055088700	77336	275	58	comments in tx record signatures do not align with comments and not sure what tx correspond to note does not support	-	-	-	58	-	-	-	58
2	13	L	R	1/15/2014	590914055088700	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	13	L	R	1/15/2014	590914055088700	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/15/2014	590914055088700	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/15/2014	591114136302290	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/15/2014	591114136302290	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/15/2014	591114136302290	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/15/2014	590914055088700	77427	675	146	comments in tx record signatures do not align with comments and not sure what tx correspond to note does not support	-	-	-	146	-	-	-	146
2	13	L	R	1/16/2014	590914055088690	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	13	L	R	1/16/2014	590914055088690	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/16/2014	590914055088690	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/17/2014	590914055088750	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	13	L	R	1/17/2014	590914055088750	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/17/2014	590914055088750	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/20/2014	590914055088740	77336	275	58	comments in tx record signatures do not align with comments and not sure what tx correspond to note does not support	-	-	-	58	-	-	-	58
2	13	L	R	1/20/2014	590914055088740	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	13	L	R	1/20/2014	590914055088740	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/20/2014	590914055088740	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.13**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	13	L	R	1/20/2014	590914055088740	77427	675	146	comments in tx record signatures do not align with comments and not sure what tx correspond to, note does not support	-	-	-	146	-	-	-	146
2	13	L	R	1/23/2014	590914055088780	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	13	L	R	1/23/2014	590914055088780	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	13	L	R	1/23/2014	590914055088780	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	13	L	R	1/24/2014	590914055088790	77300	575	52	no documentation	-	-	-	-	52	-	-	52
2	13	L	R	1/24/2014	591114111900170	77412	700	375	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	375	375
2	13	L	R	1/27/2014	590914055088770	77336	275	58	documentation does not support time of BID Fx	-	-	-	-	-	-	58	58
2	13	L	R	1/27/2014	590914055088770	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	13	L	R	1/27/2014	590914055088770	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	13	L	R	1/27/2014	590914055088770	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	13	L	R	1/27/2014	590914055088770	77427	675	146	documentation does not support time of BID Fx	-	-	-	-	-	-	146	146
2	13	L	R	1/28/2014	590914055088760	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	13	L	R	1/28/2014	590914055088760	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/28/2014	590914055088760	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/29/2014	590914055088800	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	13	L	R	1/29/2014	590914055088800	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	13	L	R	1/29/2014	590914055088800	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	13	L	R	1/30/2014	590914055088840	77336	275	58	comments in tx record signatures do not align with comments and not sure what tx correspond to, note does not support	-	-	-	58	-	-	-	58
2	13	L	R	1/30/2014	590914055088840	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	13	L	R	1/30/2014	590914055088840	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/30/2014	590914055088840	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/30/2014	590914055088840	77427	675	146	comments in tx record signatures do not align with comments and not sure what tx correspond to note does not support	-	-	-	146	-	-	-	146
2	13	L	R	1/31/2014	590914055088810	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	13	L	R	1/31/2014	590914055088810	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	1/31/2014	590914055088810	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	13	L	R	2/5/2014	590914055088830	77336	275	58	documentation does not support time of BID Fx	-	-	-	-	-	-	58	58
2	13	L	R	2/5/2014	590914055088830	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	13	L	R	2/5/2014	590914055088830	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	13	L	R	2/5/2014	590914055088830	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	13	L	R	2/5/2014	590914055088830	77427	675	146	documentation does not support time of BID Fx	-	-	-	-	-	-	146	146
2	13	L	R	4/28/2014	591814156130810	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
2	13	L	R	4/28/2014	591814156130810	77261	395	59	no medical record provided	59	-	59	-	-	-	-	-
2	13	L	R	4/28/2014	591814156130810	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
2	13	L	R	4/28/2014	591814156130810	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
2	13	L	R	4/28/2014	591814156130810	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	13	L	R	4/28/2014	591814156130810	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	13	L	R	4/28/2014	591814156130810	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
2	13	L	R	4/28/2014	591814156130810	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	4/28/2014	591814156130810	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	4/28/2014	591814156130810	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	4/28/2014	591814156130810	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	4/29/2014	591814156130750	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	13	L	R	4/29/2014	591814156130750	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	4/29/2014	591814156130750	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	4/29/2014	591814156130750	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	4/29/2014	591814156130750	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	4/29/2014	591814156130750	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	13	L	R	4/30/2014	591814156130790	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	4/30/2014	591814156130790	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	4/30/2014	591814156130790	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	4/30/2014	591814156130790	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/1/2014	591814156130830	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/1/2014	591814156130830	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/1/2014	591814156130830	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/1/2014	591814156130830	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/2/2014	591814156130850	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	13	L	R	5/2/2014	591814156130850	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.13**

Summary of Reviewed Sampled Claims [1]

Patient L.R.

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										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	13	L	R	5/2/2014	591814156130850	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/2/2014	591814156130850	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/2/2014	591814156130850	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/2/2014	591814156130850	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	13	L	R	5/5/2014	591814156130930	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/5/2014	591814156130930	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/5/2014	591814156130930	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/5/2014	591814156130930	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/6/2014	591814156130870	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/6/2014	591814156130870	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/6/2014	591814156130870	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/6/2014	591814156130870	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/7/2014	591814156130890	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	13	L	R	5/7/2014	591814156130890	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/7/2014	591814156130890	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/7/2014	591814156130890	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/7/2014	591814156130890	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	13	L	R	5/8/2014	591814156130910	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/8/2014	591814156130910	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/8/2014	591814156130910	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/8/2014	591814156130910	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/9/2014	591814156130990	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/9/2014	591814156130990	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/9/2014	591814156130990	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/9/2014	591814156130990	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/12/2014	591814156130950	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	13	L	R	5/12/2014	591814156130950	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/12/2014	591814156130950	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/12/2014	591814156130950	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/12/2014	591814156130950	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/12/2014	591814156130950	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	13	L	R	5/13/2014	591814156130970	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/13/2014	591814156130970	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/13/2014	591814156130970	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/13/2014	591814156130970	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/15/2014	591814156131050	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	13	L	R	5/15/2014	591814156131050	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	13	L	R	5/15/2014	591814156131050	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/15/2014	591814156131050	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/15/2014	591814156131050	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/15/2014	591814156131050	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/16/2014	591814156131010	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	13	L	R	5/16/2014	591814156131010	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/16/2014	591814156131010	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/16/2014	591814156131010	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/16/2014	591814156131010	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/16/2014	591814156131010	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	13	L	R	5/19/2014	591814156131030	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/19/2014	591814156131030	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/19/2014	591814156131030	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/19/2014	591814156131030	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/20/2014	591814156131110	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/20/2014	591814156131110	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/20/2014	591814156131110	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/21/2014	591814156131090	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	13	L	R	5/21/2014	591814156131090	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/21/2014	591814156131090	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/21/2014	591814156131090	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/21/2014	591814156131090	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/21/2014	591814156131090	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	13	L	R	5/27/2014	591814156131070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/27/2014	591814156131070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/27/2014	591814156131070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/27/2014	591814156131070	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/28/2014	591814156131130	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/28/2014	591814156131130	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/28/2014	591814156131130	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/28/2014	591814156131130	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/29/2014	591814156131150	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	13	L	R	5/29/2014	591814156131150	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/29/2014	591814156131150	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/29/2014	591814156131150	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/29/2014	591814156131150	77402	550	218	no medical record provided	218	-	218	-	-	-	-	-
2	13	L	R	5/29/2014	591814156131150	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
							$ 117,125	$ 39,058		$ 24,086	$ -	$ 24,086	$ 11,028	$ 431	$ 731	$ 2,643	$ 14,832

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.14**

Summary of Reviewed Sampled Claims [1]

Patient A. R.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	14	A	R	2/25/2013	591013095581700	77261	$ 395	$ 61	No documentation	$ -	$ -	$ -	$ -	$ 61	$ -	$ -	$ 61
2	14	A	R	2/25/2013	591013095581700	77261	395	61	No documentation	-	-	-	-	61	-	-	61
2	14	A	R	2/25/2013	591013095581700	77280	375	152	No documentation	-	-	-	-	152	-	-	152
2	14	A	R	2/25/2013	591013095581700	77280	375	152	No documentation	-	-	-	-	152	-	-	152
2	14	A	R	2/25/2013	591013095581700	77300	575	56	No documentation	-	-	-	-	56	-	-	56
2	14	A	R	2/25/2013	591013095581700	77300	575	56	No documentation	-	-	-	-	56	-	-	56
2	14	A	R	2/25/2013	591013095581700	77332	200	68	No documentation	-	-	-	-	68	-	-	68
2	14	A	R	2/25/2013	591013095581700	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	14	A	R	2/25/2013	591013095581700	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	14	A	R	2/25/2013	591013095581700	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	14	A	R	2/25/2013	591013095581700	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	14	A	R	2/26/2013	590913178269610	77336	275	35	No documentation	-	-	-	-	35	-	-	35
2	14	A	R	2/26/2013	590913178269610	77427	675	144	No documentation	-	-	-	-	144	-	-	144
2	14	A	R	2/26/2013	591013095581720	77427	675	144	No documentation	-	-	-	-	144	-	-	144
2	14	A	R	2/27/2013	591013095581780	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	14	A	R	2/27/2013	591013095581780	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	14	A	R	2/27/2013	591013095581780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	14	A	R	2/27/2013	591013095581780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	14	A	R	3/1/2013	590913178269600	77336	275	35	no documentation	-	-	-	35	-	-	-	35
2	14	A	R	3/1/2013	590913178269600	77427	675	144	no documentation	-	-	-	144	-	-	-	144
2	14	A	R	3/1/2013	591013095581760	77427	675	144	no documentation	-	-	-	144	-	-	-	144
2	14	A	R	3/4/2013	591013095581740	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	14	A	R	3/4/2013	591013095581740	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	14	A	R	3/4/2013	591013095581740	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	14	A	R	3/4/2013	591013095581740	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	14	A	R	3/5/2013	591013095581820	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	14	A	R	3/5/2013	591013095581820	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	14	A	R	3/5/2013	591013095581820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	14	A	R	3/5/2013	591013095581820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	14	A	R	3/6/2013	590913178269630	77336	275	35	no documentation	-	-	-	-	35	-	-	35
2	14	A	R	3/6/2013	590913178269630	77427	675	144	no documentation	-	-	-	-	144	-	-	144
2	14	A	R	3/6/2013	591013095581800	77427	675	144	no documentation	-	-	-	-	144	-	-	144
2	14	A	R	3/7/2013	591013095581860	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	14	A	R	3/7/2013	591013095581860	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	14	A	R	3/7/2013	591013095581860	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	14	A	R	3/7/2013	591013095581860	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	14	A	R	3/8/2013	591013095581880	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	14	A	R	3/8/2013	591013095581880	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	14	A	R	3/8/2013	591013095581880	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	14	A	R	3/8/2013	591013095581880	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	14	A	R	3/11/2013	590913178269650	77336	275	35	no documentation	-	-	-	-	35	-	-	35
2	14	A	R	3/11/2013	590913178269650	77427	675	144	no documentation	-	-	-	-	144	-	-	144
2	14	A	R	3/12/2013	591013095581920	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	14	A	R	3/12/2013	591013095581920	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	14	A	R	3/12/2013	591013095581920	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	14	A	R	3/12/2013	591013095581920	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	14	A	R	3/13/2013	591013095581900	77300	575	56	no documentation	-	-	-	-	56	-	-	56
2	14	A	R	3/13/2013	591013095581900	77300	575	56	no documentation	-	-	-	-	56	-	-	56
2	14	A	R	3/13/2013	591013095581900	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	14	A	R	3/13/2013	591013095581900	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	14	A	R	3/13/2013	591013095581900	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	14	A	R	3/13/2013	591013095581900	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.14**

Summary of Reviewed Sampled Claims [1]

Patient A. R.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	14	A	R	3/14/2013	590913178269700	77336	275	35	no documentation	-	-	-	-	35	-	-	35
2	14	A	R	3/14/2013	590913178269700	77427	675	144	no documentation	-	-	-	-	144	-	-	144
2	14	A	R	3/14/2013	591013095581940	77427	675	144	No documentation	-	-	-	-	144	-	-	144
2	14	A	R	3/18/2013	591013095582000	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	14	A	R	3/18/2013	591013095582000	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	14	A	R	3/18/2013	591013095582000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	14	A	R	3/18/2013	591013095582000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	14	A	R	3/19/2013	591013095581960	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	14	A	R	3/19/2013	591013095581960	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	14	A	R	3/19/2013	591013095581960	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	14	A	R	3/19/2013	591013095581960	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	14	A	R	3/20/2013	591113162244880	77336	275	35	No documentation	-	-	-	-	35	-	-	35
						Sample Total	**$ 33,765**	**$ 12,686**		**$**	**$**	**$**	**$ 5,552**	**$ 1,906**	**$ 2,264**	**$ 2,614**	**$ 12,336**
						Various missing procedures from Revenue Cycle Inc. review	15,575	7,774									
						Beneficiary Total	**$ 49,340**	**$ 20,460**									

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.15**

Summary of Reviewed Sampled Claims [1]

Patient R.D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	15	R	D	2/28/2008	591008091073050	77261	$ 395	$ 56	not signed	$ -	$ -	$ -	$ -	$ -	$ -	$ 56	$ 56
2	15	R	D	2/28/2008	591008091073130	77261	395	56	only one per course	-	-	-	-	-	-	56	56
2	15	R	D	2/28/2008	591008091073050	77280	375	157	no documentation	-	-	-	-	157	-	-	157
2	15	R	D	2/28/2008	591008091073130	77280	375	157	no documentation	-	-	-	-	157	-	-	157
2	15	R	D	2/28/2008	591008091073050	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	15	R	D	2/28/2008	591008091073130	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	15	R	D	2/28/2008	591008091073050	77334	375	144	no documentation	-	-	-	-	144	-	-	144
2	15	R	D	2/28/2008	591008091073130	77334	375	144	no documentation	-	-	-	-	144	-	-	144
2	15	R	D	2/28/2008	591008091073050	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	2/28/2008	591008091073130	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	2/28/2008	591008091073050	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	2/28/2008	591008091073050	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	2/28/2008	591008091073130	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	2/28/2008	591008091073130	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	2/29/2008	591008091073050	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	2/29/2008	591008091073050	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	2/29/2008	591008091073050	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	2/29/2008	591008091073130	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	2/29/2008	591008091073130	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/3/2008	591008091073070	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/3/2008	591008091073070	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/3/2008	591008091073070	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/3/2008	591008091073130	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/3/2008	591008091073130	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/3/2008	591008091073070	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/3/2008	591008091073130	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/4/2008	591008091073070	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/4/2008	591008091073070	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/4/2008	591008091073070	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/4/2008	591008091073140	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/4/2008	591008091073140	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/4/2008	591008091073200	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/4/2008	591008091073200	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/5/2008	591008091073070	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/5/2008	591008091073070	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/5/2008	591008091073070	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/5/2008	591008091073140	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/5/2008	591008091073140	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/5/2008	591008091073200	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/5/2008	591008091073200	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/5/2008	591008091073070	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/5/2008	591008091073140	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/5/2008	591008091073200	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/6/2008	591008091073080	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/6/2008	591008091073080	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/6/2008	591008091073140	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/6/2008	591008091073200	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/6/2008	591008091073080	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/6/2008	591008091073080	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/6/2008	591008091073140	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/6/2008	591008091073140	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/6/2008	591008091073200	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/6/2008	591008091073200	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/7/2008	591008091073080	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/7/2008	591008091073080	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/7/2008	591008091073080	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/7/2008	591008091073140	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/7/2008	591008091073140	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/7/2008	591008091073200	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/7/2008	591008091073200	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/10/2008	591008091073080	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/10/2008	591008091073080	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/10/2008	591008091073080	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/10/2008	591008091073150	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/10/2008	591008091073150	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/10/2008	591008091073210	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/10/2008	591008091073210	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/10/2008	591008091073270	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/10/2008	591008091073270	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/10/2008	591008091073330	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/10/2008	591008091073330	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/10/2008	591008091073390	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/10/2008	591008091073390	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/10/2008	591008091073080	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/10/2008	591008091073150	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/10/2008	591008091073210	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/10/2008	591008091073270	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/10/2008	591008091073330	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/10/2008	591008091073390	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/11/2008	591008091073090	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/11/2008	591008091073090	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/11/2008	591008091073090	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/11/2008	591008091073150	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/11/2008	591008091073150	77401	225	41	no documentation	-	-	-	-	41	-	-	41

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.15**

Summary of Reviewed Sampled Claims [1]

Patient R.D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	15	R	D	3/11/2008	591008091073210	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/11/2008	591008091073210	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/11/2008	591008091073270	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/11/2008	591008091073270	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/11/2008	591008091073330	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/11/2008	591008091073330	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/11/2008	591008091073390	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/11/2008	591008091073390	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/12/2008	591008091073090	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	15	R	D	3/12/2008	591008091073150	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	15	R	D	3/12/2008	591008091073210	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	15	R	D	3/12/2008	591008091073270	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	15	R	D	3/12/2008	591008091073330	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	15	R	D	3/12/2008	591008091073390	77300	550	64	no documentation	-	-	-	-	64	-	-	64
2	15	R	D	3/12/2008	591008091073090	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/12/2008	591008091073090	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/12/2008	591008091073090	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/12/2008	591008091073150	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/12/2008	591008091073150	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/12/2008	591008091073210	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/12/2008	591008091073210	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/12/2008	591008091073270	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/12/2008	591008091073270	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/12/2008	591008091073330	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/12/2008	591008091073330	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/12/2008	591008091073390	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/12/2008	591008091073390	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/12/2008	591008091073090	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/12/2008	591008091073150	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/12/2008	591008091073210	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/12/2008	591008091073270	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/12/2008	591008091073330	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/12/2008	591008091073390	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/13/2008	591008091073090	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/13/2008	591008091073090	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/13/2008	591008091073150	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/13/2008	591008091073210	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/13/2008	591008091073270	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/13/2008	591008091073330	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/13/2008	591008091073390	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/13/2008	591008091073090	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/13/2008	591008091073150	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/13/2008	591008091073210	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/13/2008	591008091073270	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/13/2008	591008091073330	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/13/2008	591008091073390	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/13/2008	591008091073090	77401	225	10	no documentation	-	-	-	-	10	-	-	10
2	15	R	D	3/13/2008	591008091073150	77401	225	10	no documentation	-	-	-	-	10	-	-	10
2	15	R	D	3/13/2008	591008091073210	77401	225	10	no documentation	-	-	-	-	10	-	-	10
2	15	R	D	3/13/2008	591008091073270	77401	225	10	no documentation	-	-	-	-	10	-	-	10
2	15	R	D	3/13/2008	591008091073330	77401	225	10	no documentation	-	-	-	-	10	-	-	10
2	15	R	D	3/13/2008	591008091073390	77401	225	10	no documentation	-	-	-	-	10	-	-	10
2	15	R	D	3/14/2008	591008091073100	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/14/2008	591008091073100	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/14/2008	591008091073100	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/14/2008	591008091073160	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/14/2008	591008091073160	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/14/2008	591008091073220	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/14/2008	591008091073220	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/17/2008	591008091073100	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/17/2008	591008091073100	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/17/2008	591008091073100	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/17/2008	591008091073160	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/17/2008	591008091073160	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/17/2008	591008091073220	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/17/2008	591008091073220	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/17/2008	591008091073100	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/17/2008	591008091073160	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/17/2008	591008091073220	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/18/2008	591008091073100	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/18/2008	591008091073100	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/18/2008	591008091073100	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/18/2008	591008091073160	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/18/2008	591008091073160	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/18/2008	591008091073220	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/18/2008	591008091073220	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/19/2008	591008091073110	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/19/2008	591008091073110	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/19/2008	591008091073110	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/19/2008	591008091073160	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/19/2008	591008091073160	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/19/2008	591008091073220	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/19/2008	591008091073220	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/19/2008	591008091073110	77427	675	147	no documentation	-	-	-	-	147	-	-	147

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.15**

Summary of Reviewed Sampled Claims [1]

Patient R.D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	15	R	D	3/19/2008	591008091073160	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/19/2008	591008091073220	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/20/2008	591008091073110	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/20/2008	591008091073110	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/20/2008	591008091073170	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/20/2008	591008091073230	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/20/2008	591008091073110	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/20/2008	591008091073110	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/20/2008	591008091073170	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/20/2008	591008091073170	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/20/2008	591008091073230	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/20/2008	591008091073230	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/24/2008	591008091073110	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/24/2008	591008091073110	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/24/2008	591008091073110	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/24/2008	591008091073170	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/24/2008	591008091073170	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/24/2008	591008091073230	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/24/2008	591008091073230	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/25/2008	591008091073120	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/25/2008	591008091073120	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/25/2008	591008091073120	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/25/2008	591008091073170	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/25/2008	591008091073170	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/25/2008	591008091073230	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/25/2008	591008091073230	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/25/2008	591008091073120	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/25/2008	591008091073170	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/25/2008	591008091073230	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/26/2008	591008091073120	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/26/2008	591008091073120	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/26/2008	591008091073120	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/26/2008	591008091073170	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/26/2008	591008091073170	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/26/2008	591008091073230	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/26/2008	591008091073230	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/27/2008	591008091073120	77332	200	67	no documentation	-	-	-	-	67	-	-	67
2	15	R	D	3/27/2008	591008091073120	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/27/2008	591008091073180	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/27/2008	591008091073420	77336	275	73	no documentation	-	-	-	-	73	-	-	73
2	15	R	D	3/27/2008	591008091073120	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/27/2008	591008091073120	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/27/2008	591008091073180	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/27/2008	591008091073180	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/27/2008	591008091073420	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/27/2008	591008091073420	77401	225	41	no documentation	-	-	-	-	41	-	-	41
2	15	R	D	3/27/2008	591008091073120	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/27/2008	591008091073180	77427	675	147	no documentation	-	-	-	-	147	-	-	147
2	15	R	D	3/27/2008	591008091073420	77427	675	147	no documentation	-	-	-	-	147	-	-	147
							$ 65,790	$ 13,455		$ -	$ -	$ -	$ -	$ 13,342	$ -	$ 113	$ 13,455

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.16**

Summary of Reviewed Sampled Claims [1]

Patient C.D.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	16	C	D	9/7/2010	590910291745350	77261	$ 395	$ 62	no documentation	$ -	$ -	$ -	$ -	$ 62	$ -	$ -	$ 62
2	16	C	D	9/7/2010	590910291745350	77280	375	150	no documentation	-	-	-	-	150	-	-	150
2	16	C	D	9/7/2010	590910291745350	77300	550	58	no documentation	-	-	-	-	58	-	-	58
2	16	C	D	9/7/2010	590910291745350	77332	200	64	no documentation	-	-	-	-	64	-	-	64
2	16	C	D	9/7/2010	590910291745350	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
2	16	C	D	9/8/2010	590910291745360	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	16	C	D	9/8/2010	590910291745360	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
2	16	C	D	9/8/2010	590910291745360	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	16	C	D	9/9/2010	590910291745370	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	9/10/2010	590910291745380	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	9/13/2010	590910291745390	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	16	C	D	9/13/2010	590910291745390	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
2	16	C	D	9/13/2010	590910291745390	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	16	C	D	9/14/2010	590910291745400	77402	450	227	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	9/15/2010	590910291745410	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	192	-	192
2	16	C	D	9/16/2010	590910291745420	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	16	C	D	9/16/2010	590910291745420	77402	450	227	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	9/16/2010	590910291745420	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	16	C	D	9/17/2010	590910291745430	77402	450	227	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	9/20/2010	590910291745440	77402	450	227	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	9/21/2010	590910291745450	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	16	C	D	9/21/2010	590910291745450	77402	450	227	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	9/21/2010	590910291745450	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	16	C	D	9/22/2010	590910291745460	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	9/23/2010	590910291745470	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	16	C	D	9/23/2010	590910291745470	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	9/24/2010	590910291745480	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	16	C	D	9/24/2010	590910291745480	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	9/24/2010	590910291745480	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	16	C	D	9/27/2010	590910291745490	77402	450	227	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	9/28/2010	590910291745500	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	9/29/2010	590910291745510	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	16	C	D	9/29/2010	590910291745510	77402	450	227	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	9/29/2010	590910291745510	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	16	C	D	9/30/2010	590910291745520	77402	450	227	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	10/1/2010	590910291745530	77402	450	227	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	16	C	D	10/4/2010	590910291745540	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	16	C	D	10/4/2010	590910291745540	77402	450	227	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	192	-	192
2	16	C	D	10/4/2010	590910291745540	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	16	C	D	6/27/2011	590911230425650	77261	395	62	documentation conflicts with other prescriptions in medical record	-	62	62	-	-	-	-	-
2	16	C	D	6/27/2011	590911230425650	77261	395	62	only one per course	-	-	-	-	-	-	62	62
2	16	C	D	6/27/2011	590911230425650	77280	375	158	cloned documentation	-	-	-	-	-	-	158	158
2	16	C	D	6/27/2011	590911230425650	77280	375	158	cloned documentation	-	-	-	-	-	-	158	158
2	16	C	D	6/27/2011	590911230425650	77300	550	59	no signatures	-	-	-	-	-	-	59	59
2	16	C	D	6/27/2011	590911230425650	77300	550	59	no signatures	-	-	-	-	-	-	59	59
2	16	C	D	6/27/2011	590911230425650	77332	200	66	documentation is not supportive	-	-	-	-	-	-	66	66
2	16	C	D	6/27/2011	590911230425650	77332	200	66	documentation is not supportive	-	-	-	-	-	-	66	66
2	16	C	D	6/27/2011	590911230425650	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	6/27/2011	590911230425650	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	6/28/2011	590911230425660	77336	275	44	partial documentation located, signature does not align with comments	-	-	-	44	-	-	-	44
2	16	C	D	6/28/2011	590911230425660	77336	275	44	documentation does not support time of BID Fx	-	-	-	44	-	-	-	44
2	16	C	D	6/28/2011	590911230425660	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	6/28/2011	590911230425660	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	6/28/2011	590911230425660	77427	675	154	partial documentation located, signature does not align with comments	-	-	-	154	-	-	-	154
2	16	C	D	6/28/2011	590911230425660	77427	675	154	documentation does not support time of BID Fx	-	-	-	154	-	-	-	154
2	16	C	D	6/29/2011	590911230425670	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.16**

Summary of Reviewed Sampled Claims [1]

Patient C.D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	16	C	D	6/29/2011	590911230425670	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	6/30/2011	590911230425680	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	6/30/2011	590911230425680	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	7/1/2011	590911230425690	77336	275	44	documentation does not support time of BID Fx	-	-	-	44	-	-	-	44
2	16	C	D	7/1/2011	590911230425690	77336	275	44	documentation does not support time of BID Fx	-	-	-	44	-	-	-	44
2	16	C	D	7/1/2011	590911230425690	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/1/2011	590911230425690	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	7/1/2011	590911230425690	77427	675	154	documentation does not support time of BID Fx	-	-	-	154	-	-	-	154
2	16	C	D	7/1/2011	590911230425690	77427	675	154	documentation does not support time of BID Fx	-	-	-	154	-	-	-	154
2	16	C	D	7/5/2011	590911230425700	77336	275	44	partial documentation located, signature does not align with comments	-	-	-	44	-	-	-	44
2	16	C	D	7/5/2011	590911230425700	77336	275	44	documentation does not support time of BID Fx	-	-	-	44	-	-	-	44
2	16	C	D	7/5/2011	590911230425700	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/5/2011	590911230425700	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	7/5/2011	590911230425700	77427	675	154	partial documentation located, signature does not align with comments	-	-	-	154	-	-	-	154
2	16	C	D	7/5/2011	590911230425700	77427	675	154	documentation does not support time of BID Fx	-	-	-	154	-	-	-	154
2	16	C	D	7/6/2011	590911230425710	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/6/2011	590911230425710	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	7/7/2011	590911230425720	77336	275	44	documentation does not support time of BID Fx	-	-	-	44	-	-	-	44
2	16	C	D	7/7/2011	590911230425720	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/7/2011	590911230425720	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	7/7/2011	590911230425720	77427	675	154	documentation does not support time of BID Fx	-	-	-	154	-	-	-	154
2	16	C	D	7/8/2011	590911230425730	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/8/2011	590911230425730	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	7/11/2011	590911230425740	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/11/2011	590911230425740	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	7/12/2011	590911230425750	77336	275	44	partial documentation located, signature does not align with comments	-	-	-	44	-	-	-	44
2	16	C	D	7/12/2011	590911230425750	77336	275	44	documentation does not support time of BID Fx	-	-	-	44	-	-	-	44
2	16	C	D	7/12/2011	590911230425750	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/12/2011	590911230425750	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	7/12/2011	590911230425750	77427	675	154	partial documentation located, signature does not align with comments	-	-	-	154	-	-	-	154
2	16	C	D	7/12/2011	590911230425750	77427	675	154	documentation does not support time of BID Fx	-	-	-	154	-	-	-	154
2	16	C	D	7/13/2011	590911230425760	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/13/2011	590911230425760	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	7/14/2011	590911230425770	77300	550	59	no signatures	-	-	-	59	-	-	-	59
2	16	C	D	7/14/2011	590911230425770	77300	550	59	no signatures	-	-	-	59	-	-	-	59
2	16	C	D	7/14/2011	590911230425770	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/14/2011	590911230425770	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	7/15/2011	590911230425780	77336	275	44	documentation does not support time of BID Fx	-	-	-	44	-	-	-	44
2	16	C	D	7/15/2011	590911230425780	77336	275	44	documentation does not support time of BID Fx	-	-	-	44	-	-	-	44
2	16	C	D	7/15/2011	590911230425780	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/15/2011	590911230425780	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	7/15/2011	590911230425780	77427	675	154	documentation does not support time of BID Fx	-	-	-	154	-	-	-	154
2	16	C	D	7/15/2011	590911230425780	77427	675	154	documentation does not support time of BID Fx	-	-	-	154	-	-	-	154
2	16	C	D	7/18/2011	590911230425790	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/18/2011	590911230425790	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	7/19/2011	590911230425800	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/19/2011	590911230425800	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	16	C	D	7/20/2011	590911230425810	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	16	C	D	7/20/2011	590911230425810	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	16	C	D	7/20/2011	590911230425810	77427	675	154	partial documentation located, signature does not align with comments	-	154	154	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.16**

Summary of Reviewed Sampled Claims [1]

Patient C.D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	16	C	D	7/20/2011	590911230425810	77427	675	154	documentation does not support time of BID Fx	-	-	-	-	-	-	154	154
2	16	C	D	7/21/2011	590911230425820	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	16	C	D	7/21/2011	590911230425820	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	16	C	D	7/22/2011	590911230425830	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	16	C	D	7/22/2011	590911230425830	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	16	C	D	7/25/2011	590911230425840	77336	275	44	documentation does not support time of BID Fx	-	-	-	-	-	-	44	44
2	16	C	D	7/25/2011	590911230425840	77336	275	44	documentation does not support time of BID Fx	-	-	-	-	-	-	44	44
2	16	C	D	7/25/2011	590911230425840	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	16	C	D	7/25/2011	590911230425840	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	16	C	D	7/25/2011	590911230425840	77427	675	154	documentation does not support time of BID Fx	-	-	-	-	-	-	154	154
2	16	C	D	7/25/2011	590911230425840	77427	675	154	documentation does not support time of BID Fx	-	-	-	-	-	-	154	154
2	16	C	D	7/26/2011	590911230425850	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/27/2011	590911230425860	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	16	C	D	7/28/2011	590911230425870	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	16	C	D	7/28/2011	590911230425870	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	16	C	D	7/28/2011	590911230425870	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	16	C	D	7/29/2011	590911230425880	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
							$ 56,310	$ 23,249		$ -	$ 216	$ 216	$ 17,103	$ 971	$ 2,254	$ 2,355	$ 22,683

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.17**

Summary of Reviewed Sampled Claims [1]

Patient D.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	17	D	J	8/14/2012	59111227647730 0	77261	$ 395	$ 60	No documentation	$ -	$ -	$ -	$ 60	$ -	$ -	$ -	$ 60
2	17	D	J	8/14/2012	59111227647730 0	77261	395	60	No documentation	-	-	-	60	-	-	-	60
2	17	D	J	8/14/2012	59111227647730 0	77280	375	158	No documentation	-	-	-	158	-	-	-	158
2	17	D	J	8/14/2012	59111227647730 0	77280	375	158	No documentation	-	-	-	158	-	-	-	158
2	17	D	J	8/14/2012	59111227647730 0	77300	575	57	No documentation	-	-	-	57	-	-	-	57
2	17	D	J	8/14/2012	59111227647730 0	77300	575	57	No documentation	-	-	-	57	-	-	-	57
2	17	D	J	8/14/2012	59111227647730 0	77332	200	65	No documentation	-	-	-	65	-	-	-	65
2	17	D	J	8/14/2012	59111227647730 0	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	17	D	J	8/14/2012	59111227647730 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/14/2012	59111227647730 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/14/2012	59111227647730 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/15/2012	59111227647725 0	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	17	D	J	8/15/2012	59111227647725 0	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	17	D	J	8/15/2012	59111227647725 0	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	17	D	J	8/15/2012	59111227647725 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/15/2012	59111227647725 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/15/2012	59111227647725 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/15/2012	59111227647725 0	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	17	D	J	8/15/2012	59111227647725 0	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	17	D	J	8/16/2012	59111227647728 0	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	17	D	J	8/16/2012	59111227647728 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/16/2012	59111227647728 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/16/2012	59111227647728 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/17/2012	59111227647735 0	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	17	D	J	8/17/2012	59111227647735 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/17/2012	59111227647735 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/17/2012	59111227647735 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/20/2012	59111227647737 0	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	17	D	J	8/20/2012	59111227647737 0	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	17	D	J	8/20/2012	59111227647737 0	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	17	D	J	8/20/2012	59111227647737 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	8/20/2012	59111227647737 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	8/20/2012	59111227647737 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	8/20/2012	59111227647737 0	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	17	D	J	8/20/2012	59111227647737 0	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	17	D	J	8/21/2012	59111227647732 0	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	17	D	J	8/21/2012	59111227647732 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/21/2012	59111227647732 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/21/2012	59111227647732 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/22/2012	59111227647739 0	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	17	D	J	8/22/2012	59111227647739 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	8/22/2012	59111227647739 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	8/22/2012	59111227647739 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	8/23/2012	59111227647749 0	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	17	D	J	8/23/2012	59111227647749 0	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	17	D	J	8/23/2012	59111227647749 0	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	17	D	J	8/23/2012	59111227647749 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/23/2012	59111227647749 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/23/2012	59111227647749 0	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/23/2012	59111227647749 0	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	17	D	J	8/23/2012	59111227647749 0	77427	675	151	No documentation	-	-	-	151	-	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.17**

Summary of Reviewed Sampled Claims [1]

Patient D.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	17	D	J	8/27/2012	591112276477430	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	17	D	J	8/27/2012	591112276477430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/27/2012	591112276477430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/27/2012	591112276477430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/28/2012	591112276477410	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	17	D	J	8/28/2012	591112276477410	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/28/2012	591112276477410	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/28/2012	591112276477410	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/29/2012	591112276477470	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	17	D	J	8/29/2012	591112276477470	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	17	D	J	8/29/2012	591112276477470	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	17	D	J	8/29/2012	591112276477470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	8/29/2012	591112276477470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	8/29/2012	591112276477470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	8/29/2012	591112276477470	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	17	D	J	8/29/2012	591112276477470	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	17	D	J	8/30/2012	591112276477450	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	17	D	J	8/30/2012	591112276477450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	8/30/2012	591112276477450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	8/30/2012	591112276477450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	8/31/2012	591112276477510	77300	575	57	No documentation	-	-	-	57	-	-	-	57
2	17	D	J	8/31/2012	591112276477510	77300	575	57	No documentation	-	-	-	57	-	-	-	57
2	17	D	J	8/31/2012	591112276477510	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	17	D	J	8/31/2012	591112276477510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/31/2012	591112276477510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	8/31/2012	591112276477510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	9/4/2012	591112276477550	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	17	D	J	9/4/2012	591112276477550	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	17	D	J	9/4/2012	591112276477550	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	17	D	J	9/4/2012	591112276477550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	9/4/2012	591112276477550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	9/4/2012	591112276477550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	9/4/2012	591112276477550	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	17	D	J	9/4/2012	591112276477550	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	17	D	J	9/5/2012	591112276477530	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	17	D	J	9/5/2012	591112276477530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	9/5/2012	591112276477530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	9/5/2012	591112276477530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	9/6/2012	591112276477590	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	17	D	J	9/6/2012	591112276477590	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	9/6/2012	591112276477590	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	9/6/2012	591112276477590	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	9/7/2012	591112276477580	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	17	D	J	9/7/2012	591112276477580	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	17	D	J	9/7/2012	591112276477580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	9/7/2012	591112276477580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	9/7/2012	591112276477580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	9/7/2012	591112276477580	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	17	D	J	9/7/2012	591112276477580	77427	675	151	No documentation	-	-	-	151	-	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.17**

Summary of Reviewed Sampled Claims [1]

Patient D.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	17	D	J	9/10/2012	591112276477630	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	17	D	J	9/10/2012	591112276477630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	9/10/2012	591112276477630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	9/10/2012	591112276477630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	9/11/2012	591112276477610	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	17	D	J	9/11/2012	591112276477610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	9/11/2012	591112276477610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	9/11/2012	591112276477610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	17	D	J	9/12/2012	591112276477670	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	17	D	J	9/12/2012	591112276477670	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	17	D	J	9/12/2012	591112276477670	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	17	D	J	9/12/2012	591112276477670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	9/12/2012	591112276477670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	9/12/2012	591112276477670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	17	D	J	9/12/2012	591112276477670	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	17	D	J	9/12/2012	591112276477670	77427	675	151	No documentation	-	-	-	-	151	-	-	151
							$ 60,790	$ 27,764		$	$	$	$ 16,751	$ 1,143	$ 2,188	$ 7,403	$ 27,484

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.18**

Summary of Reviewed Sampled Claims [1]

Patient C.M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	18	C	M	1/3/2008	591008021437990	77332	$ 200	$ 67	no medical record provided	$ 67	$ -	$ 67	$ -	$ -	$ -	$ -	$ -
2	18	C	M	1/3/2008	591008021437990	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	18	C	M	1/3/2008	591008021438040	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	18	C	M	1/3/2008	591008021437990	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/3/2008	591008021437990	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/3/2008	591008021438040	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/3/2008	591008021438040	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/4/2008	591008021437990	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/4/2008	591008021437990	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/4/2008	591008021437990	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/4/2008	591008021438040	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/4/2008	591008021438040	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/4/2008	591008021437990	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	18	C	M	1/4/2008	591008021438040	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	18	C	M	1/7/2008	591008021438000	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/7/2008	591008021438000	77401	225	10	no medical record provided	10	-	10	-	-	-	-	-
2	18	C	M	1/7/2008	591008021438040	77401	225	10	no medical record provided	10	-	10	-	-	-	-	-
2	18	C	M	1/8/2008	591008021438000	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/8/2008	591008021438000	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/8/2008	591008021438000	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/8/2008	591008021438040	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/8/2008	591008021438040	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/9/2008	591008021438000	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
2	18	C	M	1/9/2008	591008021438050	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
2	18	C	M	1/9/2008	591008021438000	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/9/2008	591008021438000	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/9/2008	591008021438000	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/9/2008	591008021438050	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/9/2008	591008021438050	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/9/2008	591008021438000	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	18	C	M	1/9/2008	591008021438050	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	18	C	M	1/10/2008	591008021438010	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/10/2008	591008021438010	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	18	C	M	1/10/2008	591008021438050	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	18	C	M	1/10/2008	591008021438010	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/10/2008	591008021438010	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/10/2008	591008021438050	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/10/2008	591008021438050	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/11/2008	591008021438010	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/11/2008	591008021438010	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/11/2008	591008021438010	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/11/2008	591008021438050	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/11/2008	591008021438050	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/11/2008	591008021438010	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	18	C	M	1/11/2008	591008021438050	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	18	C	M	1/17/2008	591008039108400	77261	395	56	no medical record provided	56	-	56	-	-	-	-	-
2	18	C	M	1/17/2008	591008039108400	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
2	18	C	M	1/17/2008	591008039108400	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
2	18	C	M	1/17/2008	591008039108400	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
2	18	C	M	1/17/2008	591008039108400	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	18	C	M	1/17/2008	591008039108400	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/18/2008	591008039108400	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/18/2008	591008039108400	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/18/2008	591008039108400	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/21/2008	591008039108410	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/21/2008	591008039108410	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/21/2008	591008039108410	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/21/2008	591008039108410	77427	675	98	no medical record provided	98	-	98	-	-	-	-	-
2	18	C	M	1/22/2008	591008039108410	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/22/2008	591008039108410	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/22/2008	591008039108410	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/23/2008	591008039108410	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/23/2008	591008039108410	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/23/2008	591008039108410	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/23/2008	591008039108410	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	18	C	M	1/24/2008	591008039108420	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/24/2008	591008039108420	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	18	C	M	1/24/2008	591008039108420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/24/2008	591008039108420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/25/2008	591008039108420	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/25/2008	591008039108420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/25/2008	591008039108420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/28/2008	591008039108420	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/28/2008	591008039108420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/28/2008	591008039108420	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/28/2008	591008039108420	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	18	C	M	1/29/2008	591008039108430	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/29/2008	591008039108430	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/29/2008	591008039108430	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/31/2008	591008039108430	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
2	18	C	M	1/31/2008	591008039108430	77332	200	67	no medical record provided	67	-	67	-	-	-	-	-
2	18	C	M	1/31/2008	591008039108430	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	18	C	M	1/31/2008	591008039108430	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/31/2008	591008039108430	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	18	C	M	1/31/2008	591008039108430	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.18**

Summary of Reviewed Sampled Claims [1]

Patient C.M.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes		No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	18	C	M	2/1/2008	591008039108430	77332	200	46	no medical record provided		46	-	46	-	-	-	-	-
2	18	C	M	2/1/2008	591008039108430	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	2/1/2008	591008039108430	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	2/5/2008	591008039108440	77332	200	67	no medical record provided		67	-	67	-	-	-	-	-
2	18	C	M	2/5/2008	591008039108440	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	2/5/2008	591008039108440	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	2/6/2008	591008039108440	77332	200	67	no medical record provided		67	-	67	-	-	-	-	-
2	18	C	M	2/6/2008	591008039108440	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	2/6/2008	591008039108440	77427	675	147	no medical record provided		147	-	147	-	-	-	-	-
2	18	C	M	7/9/2008	590908316868320	77261	395	8	no medical record provided		8	-	8	-	-	-	-	-
2	18	C	M	7/9/2008	590908316868320	77280	375	157	no medical record provided		157	-	157	-	-	-	-	-
2	18	C	M	7/9/2008	590908316868320	77300	550	64	no medical record provided		64	-	64	-	-	-	-	-
2	18	C	M	7/9/2008	590908316868320	77334	375	144	no medical record provided		144	-	144	-	-	-	-	-
2	18	C	M	7/9/2008	590908316868320	77336	275	73	no medical record provided		73	-	73	-	-	-	-	-
2	18	C	M	7/9/2008	590908316868320	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/9/2008	590908316868320	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/10/2008	590908316868320	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/10/2008	590908316868320	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/14/2008	590908316868330	77336	275	73	no medical record provided		73	-	73	-	-	-	-	-
2	18	C	M	7/14/2008	590908316868330	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/14/2008	590908316868330	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/15/2008	590908316868330	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/15/2008	590908316868330	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/16/2008	590908316868330	77336	275	73	no medical record provided		73	-	73	-	-	-	-	-
2	18	C	M	7/16/2008	590908316868330	77401	225	33	no medical record provided		33	-	33	-	-	-	-	-
2	18	C	M	7/18/2008	590908316868330	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/18/2008	590908316868330	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/20/2008	590908316868340	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/20/2008	590908316868340	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/23/2008	590908316868340	77336	275	73	no medical record provided		73	-	73	-	-	-	-	-
2	18	C	M	7/23/2008	590908316868340	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/23/2008	590908316868340	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/24/2008	590908316868340	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/24/2008	590908316868340	77401	225	10	no medical record provided		10	-	10	-	-	-	-	-
2	18	C	M	7/25/2008	590908316868340	77336	275	73	no medical record provided		73	-	73	-	-	-	-	-
2	18	C	M	7/25/2008	590908316868340	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/25/2008	590908316868340	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/25/2008	590908316868340	77427	675	147	no medical record provided		147	-	147	-	-	-	-	-
2	18	C	M	7/28/2008	590908316868350	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/28/2008	590908316868350	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/29/2008	590908316868350	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/29/2008	590908316868350	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/30/2008	590908316868350	77300	550	64	no medical record provided		64	-	64	-	-	-	-	-
2	18	C	M	7/30/2008	590908316868350	77336	275	73	no medical record provided		73	-	73	-	-	-	-	-
2	18	C	M	7/30/2008	590908316868350	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/30/2008	590908316868350	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	7/30/2008	590908316868350	77427	675	147	no medical record provided		147	-	147	-	-	-	-	-
2	18	C	M	8/8/2008	591009044039640	77261	395	56	no medical record provided		56	-	56	-	-	-	-	-
2	18	C	M	8/8/2008	591009044039640	77280	375	157	no medical record provided		157	-	157	-	-	-	-	-
2	18	C	M	8/8/2008	591009044039640	77300	550	64	no medical record provided		64	-	64	-	-	-	-	-
2	18	C	M	8/8/2008	591009044039640	77334	375	144	no medical record provided		144	-	144	-	-	-	-	-
2	18	C	M	8/8/2008	591009044039640	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	8/12/2008	591009044039640	77336	275	73	no medical record provided		73	-	73	-	-	-	-	-
2	18	C	M	8/12/2008	591009044039640	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	8/12/2008	591009044039640	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	8/12/2008	591009044039640	77427	675	147	no medical record provided		147	-	147	-	-	-	-	-
2	18	C	M	8/18/2008	591009044039650	77336	275	73	no medical record provided		73	-	73	-	-	-	-	-
2	18	C	M	8/18/2008	591009044039650	77401	225	41	no medical record provided		41	-	41	-	-	-	-	-
2	18	C	M	8/22/2008	590909260416370	77261	395	51	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned		-	-	-	51	-	-	-	51
2	18	C	M	8/22/2008	590909260416370	77280	375	141	canned documentation		-	-	-	141	-	-	-	141
2	18	C	M	8/25/2008	590909260416380	77401	225	41	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.		-	-	-	41	-	-	-	41
2	18	C	M	8/25/2008	590909260416380	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion		-	-	-	41	-	-	-	41
2	18	C	M	8/25/2008	590909260416380	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion		-	-	-	41	-	-	-	41
2	18	C	M	8/25/2008	590909260416380	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion		-	-	-	41	-	-	-	41
2	18	C	M	8/26/2008	590909260416390	77401	225	41	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.		-	-	-	41	-	-	-	41
2	18	C	M	8/26/2008	590909260416390	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion		-	-	-	41	-	-	-	41
2	18	C	M	8/26/2008	590909260416390	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion		-	-	-	41	-	-	-	41
2	18	C	M	8/26/2008	590909260416390	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion		-	-	-	41	-	-	-	41
2	18	C	M	8/26/2008	590909260416390	77427	675	147	documentation does not support, no signature and no time of tx listed		-	-	-	147	-	-	-	147
2	18	C	M	8/27/2008	590909260416400	77401	225	41	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.		-	41	41	-	-	-	-	-
2	18	C	M	8/27/2008	590909260416400	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion		-	-	-	-	-	-	41	41
2	18	C	M	8/27/2008	590909260416400	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion		-	-	-	-	-	-	41	41

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.18**

Summary of Reviewed Sampled Claims [1]

Patient C.M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	18	C	M	8/27/2008	590909260416400	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	8/28/2008	590909260416410	77401	225	41	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	41	41	-	-	-	-	-
2	18	C	M	8/28/2008	590909260416410	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	8/28/2008	590909260416410	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	8/28/2008	590909260416410	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	8/29/2008	590909260416430	77336	275	73	documentation does not support, no signature and no time of tx listed	-	-	-	73	-	-	-	73
2	18	C	M	8/29/2008	590909260416430	77336	275	73	documentation does not support, no signature and no time of tx listed	-	-	-	73	-	-	-	73
2	18	C	M	8/29/2008	590909260416430	77401	225	41	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	41	-	-	-	41
2	18	C	M	8/29/2008	590909260416430	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	8/29/2008	590909260416430	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	8/29/2008	590909260416430	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/2/2008	590909260416440	77401	225	41	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	41	-	-	-	41
2	18	C	M	9/2/2008	590909260416440	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/2/2008	590909260416440	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/2/2008	590909260416440	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/3/2008	590909260416460	77401	225	41	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	41	41	-	-	-	-	-
2	18	C	M	9/3/2008	590909260416460	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/3/2008	590909260416460	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/3/2008	590909260416460	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/3/2008	590909260416460	77427	675	147	documentation does not support, no signature and no time of tx listed	-	-	-	-	-	-	147	147
2	18	C	M	9/4/2008	590909260416540	77401	225	41	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	41	41	-	-	-	-	-
2	18	C	M	9/4/2008	590909260416540	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/4/2008	590909260416540	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/4/2008	590909260416540	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/8/2008	591009076127470	77261	395	56	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	56	56	-	-	-	-	-
2	18	C	M	9/8/2008	591009076127470	77280	375	157	no documentation	-	-	-	-	157	-	-	157
2	18	C	M	9/8/2008	590909260416560	77401	225	41	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	41	41	-	-	-	-	-
2	18	C	M	9/8/2008	590909260416560	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/8/2008	590909260416560	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/8/2008	590909260416560	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/9/2008	590909260416570	77401	225	41	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	41	-	-	-	41
2	18	C	M	9/9/2008	590909260416570	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/9/2008	590909260416570	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/9/2008	590909260416570	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/12/2008	590909260416590	77261	395	51	documentation conflicts with other prescriptions in medical record signature requirements not met and cloned	-	51	51	-	-	-	-	-
2	18	C	M	9/12/2008	590909260416590	77280	375	141	canned documentation	-	-	-	-	-	-	141	141
2	18	C	M	9/15/2008	590909260416600	77401	225	41	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	41	41	-	-	-	-	-
2	18	C	M	9/15/2008	590909260416600	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/15/2008	590909260416600	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/15/2008	590909260416600	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/15/2008	590909260416600	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/15/2008	590909260416600	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/16/2008	590909260416610	77401	225	41	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	41	-	-	-	41

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.18**

Summary of Reviewed Sampled Claims [1]

Patient C.M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	18	C	M	9/16/2008	590909260416610	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/16/2008	590909260416610	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/16/2008	590909260416610	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/16/2008	590909260416610	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/16/2008	590909260416610	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/16/2008	590909260416610	77427	675	147	documentation does not support, no signature and no time of tx listed, whiteout of records and new statements written over	-	-	-	147	-	-	-	147
2	18	C	M	9/17/2008	590909260416620	77401	225	41	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	41	41	-	-	-	-	-
2	18	C	M	9/17/2008	590909260416620	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/17/2008	590909260416620	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/17/2008	590909260416620	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/17/2008	590909260416620	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/17/2008	590909260416620	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/19/2008	590909260416630	77336	275	73	documentation does not support, no signature and no time of tx listed, whiteout of records and new statements written over	-	-	-	73	-	-	-	73
2	18	C	M	9/19/2008	590909260416630	77336	275	73	documentation does not support, no signature and no time of tx listed, whiteout of records and new statements written over	-	-	-	73	-	-	-	73
2	18	C	M	9/19/2008	590909260416630	77336	275	73	documentation does not support, no signature and no time of tx listed whiteout of records and new statements written over	-	-	-	73	-	-	-	73
2	18	C	M	9/19/2008	590909260416630	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/19/2008	590909260416630	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/19/2008	590909260416630	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/19/2008	590909260416630	77427	675	147	documentation does not support, no signature and no time of tx listed, whiteout of records and new statements written over	-	-	-	147	-	-	-	147
2	18	C	M	9/22/2008	590909260416660	77401	225	41	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	41	41	-	-	-	-	-
2	18	C	M	9/22/2008	590909260416660	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/22/2008	590909260416660	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/22/2008	590909260416660	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/22/2008	590909260416660	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/23/2008	590909260416670	77401	225	41	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	41	-	-	-	41
2	18	C	M	9/23/2008	590909260416670	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/23/2008	590909260416670	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/23/2008	590909260416670	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/23/2008	590909260416670	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/23/2008	590909260416670	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/24/2008	590909260416680	77401	225	41	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	41	41	-	-	-	-	-
2	18	C	M	9/24/2008	590909260416680	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/24/2008	590909260416680	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/24/2008	590909260416680	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/24/2008	590909260416680	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/24/2008	590909260416680	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/24/2008	590909260416680	77427	675	147	documentation does not support, no signature and no time of tx listed whiteout of records and new statements written over	-	-	-	-	-	-	147	147
2	18	C	M	9/25/2008	590909260416690	77401	225	41	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	41	41	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.18**

Summary of Reviewed Sampled Claims [1]

Patient C.M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	18	C	M	9/25/2008	590909260416690	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/25/2008	590909260416690	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/25/2008	590909260416690	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/25/2008	590909260416690	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/25/2008	590909260416690	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/26/2008	590909260416700	77300	550	64	signature rquirements not met	-	-	-	64	-	-	-	64
2	18	C	M	9/26/2008	590909260416700	77336	275	73	documentation does not support, no signature and no time of tx listed whiteout of records and new statements written over	-	-	-	73	-	-	-	73
2	18	C	M	9/26/2008	590909260416700	77336	275	73	documentation does not support, no signature and no time of tx listed whiteout of records and new statements written over	-	-	-	73	-	-	-	73
2	18	C	M	9/26/2008	590909260416700	77336	275	73	documentation does not support, no signature and no time of tx listed, whiteout of records and new statements written over	-	-	-	73	-	-	-	73
2	18	C	M	9/26/2008	590909260416700	77401	225	41	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	41	-	-	-	41
2	18	C	M	9/26/2008	590909260416700	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/26/2008	590909260416700	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/26/2008	590909260416700	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/26/2008	590909260416700	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/26/2008	590909260416700	77427	675	147	documentation does not support, no signature and no time of tx listed, whiteout of records and new statements written over	-	-	-	147	-	-	-	147
2	18	C	M	9/29/2008	590909260416710	77401	225	41	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	41	41	-	-	-	-	-
2	18	C	M	9/29/2008	590909260416710	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/29/2008	590909260416710	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/29/2008	590909260416710	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/29/2008	590909260416710	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/29/2008	590909260416710	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	41	41
2	18	C	M	9/30/2008	590909260416720	77401	225	41	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	41	-	-	-	41
2	18	C	M	9/30/2008	590909260416720	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/30/2008	590909260416720	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/30/2008	590909260416720	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/30/2008	590909260416720	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	9/30/2008	590909260416720	77401	225	41	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	41	-	-	-	41
2	18	C	M	11/3/2008	591009070063130	77261	395	26	no medical record provided	26	-	26	-	-	-	-	-
2	18	C	M	11/3/2008	591009070063130	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
2	18	C	M	5/12/2009	590910158879190	77261	395	60	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	60	-	-	-	60
2	18	C	M	5/12/2009	590910158879230	77261	395	60	only one per course	-	-	-	60	-	-	-	60
2	18	C	M	5/12/2009	590910158879190	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
2	18	C	M	5/12/2009	590910158879230	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
2	18	C	M	5/12/2009	590910158879190	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	18	C	M	5/12/2009	590910158879230	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	18	C	M	5/12/2009	590910158879270	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	18	C	M	5/12/2009	590910158879310	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	18	C	M	5/12/2009	590910158879350	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	18	C	M	5/12/2009	590910158879190	77332	200	67	documentation not supportive and canned	-	-	-	67	-	-	-	67
2	18	C	M	5/12/2009	590910158879230	77332	200	67	documentation not supportive and canned	-	-	-	67	-	-	-	67
2	18	C	M	5/12/2009	590910158879270	77332	200	67	documentation not supportive and canned	-	-	-	67	-	-	-	67
2	18	C	M	5/12/2009	590910158879310	77332	200	67	documentation not supportive and canned	-	-	-	67	-	-	-	67
2	18	C	M	5/12/2009	590910158879350	77332	200	67	documentation not supportive and canned	-	-	-	67	-	-	-	67
2	18	C	M	5/12/2009	590910158879190	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	5/12/2009	590910158879190	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	18	C	M	5/12/2009	590910158879230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/12/2009	590910158879230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/13/2009	590910158879190	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.18**

Summary of Reviewed Sampled Claims [1]

Patient C.M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	18	C	M	5/13/2009	590910158879190	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	18	C	M	5/13/2009	590910158879230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	5/13/2009	590910158879230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	5/14/2009	590910158879190	77336	275	57	documentation does not support no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/14/2009	590910158879230	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/14/2009	590910158879270	77336	275	57	documentation does not support no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/14/2009	590910158879310	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/14/2009	590910158879350	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/14/2009	590910158879190	77401	225	30	documentation does not support, no signature and no time of tx listed	-	-	-	30	-	-	-	30
2	18	C	M	5/14/2009	590910158879190	77401	225	30	documentation does not support, no signature and no time of tx listed	-	-	-	30	-	-	-	30
2	18	C	M	5/14/2009	590910158879230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/14/2009	590910158879230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/14/2009	590910158879190	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	5/14/2009	590910158879230	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	5/18/2009	590910158879200	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	5/18/2009	590910158879200	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	18	C	M	5/18/2009	590910158879240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	5/18/2009	590910158879240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	5/19/2009	590910158879200	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/19/2009	590910158879240	77336	275	57	documentation does not support no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/19/2009	590910158879280	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/19/2009	590910158879320	77336	275	57	documentation does not support no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/19/2009	590910158879360	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/19/2009	590910158879200	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	5/19/2009	590910158879200	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	18	C	M	5/19/2009	590910158879240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/19/2009	590910158879240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/19/2009	590910158879200	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	5/19/2009	590910158879240	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	5/20/2009	590910158879200	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	5/20/2009	590910158879200	77401	225	30	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	18	C	M	5/20/2009	590910158879240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	5/20/2009	590910158879240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	5/21/2009	590910158879200	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	5/21/2009	590910158879200	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	30	-	-	-	30
2	18	C	M	5/21/2009	590910158879240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/21/2009	590910158879240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/26/2009	590910158879250	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/26/2009	590910158879290	77336	275	57	documentation does not support no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/26/2009	590910158879330	77336	275	57	documentation does not support no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/26/2009	590910158879370	77336	275	57	documentation does not support no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/26/2009	590910158879250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/26/2009	590910158879250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/26/2009	590910158879210	77401	225	27	Cannot definitively determine tx was administered.	-	-	-	27	-	-	-	27
2	18	C	M	5/26/2009	590910158879210	77401	225	27	Cannot definitively determine tx was administered.	-	-	-	27	-	-	-	27
2	18	C	M	5/26/2009	590910158879250	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	5/26/2009	590910158879210	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	142	-	-	-	142
2	18	C	M	5/27/2009	590910158879250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	5/27/2009	590910158879250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	5/27/2009	590910158879210	77401	225	27	Cannot definitively determine tx was administered.	-	27	27	-	-	-	-	-
2	18	C	M	5/27/2009	590910158879210	77401	225	27	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	27	27	-	-	-	-	-
2	18	C	M	5/28/2009	590910158879250	77336	275	57	documentation does not support no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/28/2009	590910158879290	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/28/2009	590910158879330	77336	275	57	documentation does not support no signature	-	-	-	57	-	-	-	57
2	18	C	M	5/28/2009	590910158879370	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.18**

Summary of Reviewed Sampled Claims [1]

Patient C.M.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	18	C	M	5/28/2009	590910158879250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/28/2009	590910158879250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/28/2009	590910158879210	77401	225	27	Cannot definitively determine tx was administered.	-	-	-	27	-	-	-	27
2	18	C	M	5/28/2009	590910158879210	77401	225	27	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	18	C	M	5/28/2009	590910158879250	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	5/28/2009	590910158879210	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	142	-	-	-	142
2	18	C	M	5/29/2009	590910158879250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/29/2009	590910158879250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	5/29/2009	590910158879210	77401	225	27	Cannot definitively determine tx was administered.	-	-	-	27	-	-	-	27
2	18	C	M	5/29/2009	590910158879210	77401	225	27	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	27	-	-	-	27
2	18	C	M	6/1/2009	590910158879220	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	6/1/2009	590910158879220	77401	225	30	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	30	30	-	-	-	-	-
2	18	C	M	6/1/2009	590910158879260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	6/1/2009	590910158879260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	6/1/2009	590910158879300	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	6/1/2009	590910158879300	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	6/2/2009	590910158879220	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	18	C	M	6/2/2009	590910158879260	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	18	C	M	6/2/2009	590910158879300	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	18	C	M	6/2/2009	590910158879340	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	18	C	M	6/2/2009	590910158879380	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	18	C	M	6/2/2009	590910158879220	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	6/2/2009	590910158879260	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	6/2/2009	590910158879300	77336	275	57	documentation does not support no signature	-	-	-	57	-	-	-	57
2	18	C	M	6/2/2009	590910158879340	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	6/2/2009	590910158879380	77336	275	57	documentation does not support no signature	-	-	-	57	-	-	-	57
2	18	C	M	6/2/2009	590910158879220	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	6/2/2009	590910158879220	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	6/2/2009	590910158879260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	6/2/2009	590910158879260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	6/2/2009	590910158879300	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	6/2/2009	590910158879300	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	6/2/2009	590910158879220	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	6/2/2009	590910158879260	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	6/2/2009	590910158879300	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	8/24/2009	590910202626220	77261	395	60	documentation conflicts with other prescriptions in medical record signature requirements not met and cloned	-	60	60	-	-	-	-	-
2	18	C	M	8/24/2009	590910182692050	77280	375	158	canned documentation	-	-	-	-	-	-	158	158
2	18	C	M	8/24/2009	590910202626220	77280	375	158	canned documentation	-	-	-	-	-	-	158	158
2	18	C	M	8/24/2009	590910202626220	77300	550	61	no documentation	-	-	-	-	61	-	-	61
2	18	C	M	8/24/2009	590910182692050	77332	200	67	documentation not supportive and canned	-	-	-	-	-	-	67	67
2	18	C	M	8/24/2009	590910202626220	77332	200	67	documentation not supportive and canned	-	-	-	-	-	-	67	67
2	18	C	M	8/24/2009	590910182692050	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	8/24/2009	590910202626220	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	-	-	-	30	30
2	18	C	M	8/24/2009	590910202626220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	8/25/2009	590910182692050	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	8/25/2009	590910182692050	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	8/25/2009	590910202626220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	8/25/2009	590910202626220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	8/26/2009	590910158879250	77336	275	57	documentation does not support, no signature	-	-	-	-	-	-	57	57
2	18	C	M	8/26/2009	590910202626220	77336	275	57	documentation does not support no signature	-	-	-	-	-	-	57	57
2	18	C	M	8/26/2009	590910182692050	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	8/26/2009	590910182692050	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	8/26/2009	590910202626220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	8/26/2009	590910202626220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	8/26/2009	590910182692050	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	8/26/2009	590910202626220	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	8/28/2009	590910202626170	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.18**

Summary of Reviewed Sampled Claims [1]

Patient C.M.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	18	C	M	8/28/2009	590910202626170	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	8/28/2009	590910202626230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	8/28/2009	590910202626230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	8/31/2009	590910202626170	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	8/31/2009	590910202626170	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	8/31/2009	590910202626230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	8/31/2009	590910202626230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	8/31/2009	590910202626170	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	8/31/2009	590910202626230	77427	675	157	documentation does not support, signature does not a ign with comments	-	-	-	-	-	-	157	157
2	18	C	M	9/1/2009	590910202626170	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/1/2009	590910202626170	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/1/2009	590910202626230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/1/2009	590910202626230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/2/2009	590910202626170	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	9/2/2009	590910202626170	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	9/2/2009	590910202626230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	9/2/2009	590910202626230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	9/3/2009	590910202626180	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	9/3/2009	590910202626180	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/3/2009	590910202626180	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/3/2009	590910202626240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/3/2009	590910202626240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/3/2009	590910202626180	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	9/3/2009	590910202626240	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	9/4/2009	590910202626180	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/4/2009	590910202626180	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/4/2009	590910202626240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/4/2009	590910202626240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/8/2009	590910202626180	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	9/8/2009	590910202626180	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/8/2009	590910202626180	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/8/2009	590910202626240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/8/2009	590910202626240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/8/2009	590910202626180	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	9/8/2009	590910202626240	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	9/9/2009	590910202626180	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	9/9/2009	590910202626180	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	9/9/2009	590910202626240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	9/9/2009	590910202626240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	9/10/2009	590910202626190	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/10/2009	590910202626190	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/10/2009	590910202626250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/10/2009	590910202626250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/11/2009	590909260416580	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/11/2009	590909260416580	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/11/2009	590910202626190	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	9/11/2009	590910202626250	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	9/14/2009	590910202626190	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	9/14/2009	590910202626190	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	9/14/2009	590910202626250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	9/14/2009	590910202626250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	9/15/2009	590910202626200	77336	275	57	documentation does not support, no signature	-	-	-	57	-	-	-	57
2	18	C	M	9/15/2009	590910202626200	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/15/2009	590910202626200	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/15/2009	590910202626300	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.18**

Summary of Reviewed Sampled Claims [1]

Patient C.M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	18	C	M	9/15/2009	590910202626300	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/15/2009	590910202626200	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	9/15/2009	590910202626300	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	9/16/2009	590910202626200	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	9/16/2009	590910202626200	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	9/16/2009	590910202626300	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	9/16/2009	590910202626300	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	9/17/2009	590910202626200	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/17/2009	590910202626200	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/17/2009	590910202626300	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/17/2009	590910202626300	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/21/2009	590910202626200	77336	275	57	documentation does not support no signature	-	-	-	-	-	-	57	57
2	18	C	M	9/21/2009	590910202626200	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	9/21/2009	590910202626200	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	9/21/2009	590910202626300	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	9/21/2009	590910202626300	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	9/21/2009	590910202626200	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	9/21/2009	590910202626300	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	9/22/2009	590910202626210	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/22/2009	590910202626210	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	9/22/2009	590910202626260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/22/2009	590910202626260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	9/23/2009	590910202626210	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	9/23/2009	590910202626210	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	9/23/2009	590910202626260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	9/23/2009	590910202626260	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	9/23/2009	590910202626210	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	9/23/2009	590910202626260	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	9/24/2009	590910182692050	77261	395	60	no documentation	-	-	-	60	-	-	-	60
2	18	C	M	9/24/2009	590910182692050	77300	550	61	no documentation	-	-	-	61	-	-	-	61
2	18	C	M	9/24/2009	590910182692050	77401	225	30	no documentation	-	-	-	30	-	-	-	30
2	18	C	M	10/12/2009	590910244669150	77261	395	60	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	-	-	60	-	-	-	60
2	18	C	M	10/12/2009	590910244669200	77261	395	60	Cannot definitively determine tx was administered.	-	-	-	60	-	-	-	60
2	18	C	M	10/12/2009	590910244669150	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
2	18	C	M	10/12/2009	590910244669200	77280	375	158	canned documentation	-	-	-	158	-	-	-	158
2	18	C	M	10/12/2009	590910244669150	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/12/2009	590910244669150	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/12/2009	590910244669200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/12/2009	590910244669200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/13/2009	590910244669150	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	10/13/2009	590910244669150	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	10/13/2009	590910244669200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	10/13/2009	590910244669200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	10/14/2009	590910244669150	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	10/14/2009	590910244669150	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	10/14/2009	590910244669200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	10/14/2009	590910244669200	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	10/14/2009	590910244669150	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	10/14/2009	590910244669200	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	10/15/2009	590910244669210	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/15/2009	590910244669210	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/15/2009	590910260580670	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/15/2009	590910260580670	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/16/2009	590910260580670	77336	275	57	documentation does not support no signature	-	-	-	-	-	-	57	57
2	18	C	M	10/16/2009	590910244669210	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	10/16/2009	590910244669210	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.18**

Summary of Reviewed Sampled Claims [1]

Patient C.M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	18	C	M	10/16/2009	590910260580670	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	10/16/2009	590910260580670	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	10/16/2009	590910244669210	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	10/16/2009	590910260580670	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	10/19/2009	590910244669210	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	10/19/2009	590910244669210	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	10/19/2009	590910260580670	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	10/19/2009	590910260580670	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	10/20/2009	590910244669210	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/20/2009	590910244669210	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/20/2009	590910260580670	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/20/2009	590910260580670	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/21/2009	590910244669160	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	10/21/2009	590910244669160	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	10/21/2009	590910244669220	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	-	-	-	30	30
2	18	C	M	10/21/2009	590910244669220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	10/21/2009	590910244669160	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	10/21/2009	590910244669280	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	10/22/2009	590910244669160	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/22/2009	590910244669160	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/22/2009	590910244669220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/22/2009	590910244669220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/23/2009	590910244669160	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/23/2009	590910244669160	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/23/2009	590910244669220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/23/2009	590910244669220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/23/2009	590910244669160	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	10/23/2009	590910244669280	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	10/26/2009	590910244669160	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	10/26/2009	590910244669160	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	10/26/2009	590910244669220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	10/26/2009	590910244669220	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	10/27/2009	590910244669170	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/27/2009	590910244669170	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/27/2009	590910244669230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/27/2009	590910244669230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/28/2009	590910244669170	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	10/28/2009	590910244669170	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	10/28/2009	590910244669230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	10/28/2009	590910244669230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	10/28/2009	590910244669170	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	10/28/2009	590910244669230	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	-	-	-	157	157
2	18	C	M	10/29/2009	590910244669170	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/29/2009	590910244669170	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/29/2009	590910244669230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/29/2009	590910244669230	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/30/2009	590910244669180	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/30/2009	590910244669180	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	10/30/2009	590910244669240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/30/2009	590910244669240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	10/30/2009	590910244669180	77427	675	157	documentation does not support, signature does not a ign with comments	-	-	-	157	-	-	-	157
2	18	C	M	10/30/2009	590910244669240	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	11/2/2009	590910244669180	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-
2	18	C	M	11/2/2009	590910244669180	77401	225	30	Cannot definitively determine tx was administered.	-	30	30	-	-	-	-	-

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.18**

Summary of Reviewed Sampled Claims [1]

Patient C.M.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	18	C	M	11/2/2009	590910244669240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	11/2/2009	590910244669240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	30	30
2	18	C	M	11/3/2009	590910244669180	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	11/3/2009	590910244669180	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	11/3/2009	590910244669240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	11/3/2009	590910244669240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	11/5/2009	590910244669180	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	11/5/2009	590910244669180	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	11/5/2009	590910244669240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	11/5/2009	590910244669240	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	11/5/2009	590910244669180	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	11/5/2009	590910244669240	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	11/6/2009	590910244669190	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	11/6/2009	590910244669190	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	11/6/2009	590910244669250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	11/6/2009	590910244669250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	11/10/2009	590910244669190	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	11/10/2009	590910244669190	77401	225	30	Cannot definitively determine tx was administered.	-	-	-	30	-	-	-	30
2	18	C	M	11/10/2009	590910244669250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	11/10/2009	590910244669250	77401	225	30	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	30	-	-	-	30
2	18	C	M	11/10/2009	590910244669190	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	11/10/2009	590910244669250	77427	675	157	documentation does not support, signature does not align with comments	-	-	-	157	-	-	-	157
2	18	C	M	2/28/2011	590211097134670	77261	395	62	no signature	-	-	-	-	-	-	62	62
2	18	C	M	2/28/2011	590211097134670	77261	395	62	only one per course	-	-	-	-	-	-	62	62
2	18	C	M	2/28/2011	590211097134670	77280	375	158	no documentation	-	-	-	-	158	-	-	158
2	18	C	M	2/28/2011	590211097134670	77280	375	158	no documentation	-	-	-	-	158	-	-	158
2	18	C	M	2/28/2011	590211097134670	77300	550	59	no documentation	-	-	-	-	59	-	-	59
2	18	C	M	2/28/2011	590211097134670	77300	550	59	no documentation	-	-	-	-	59	-	-	59
2	18	C	M	2/28/2011	590211097134670	77332	200	66	no documentation	-	-	-	-	66	-	-	66
2	18	C	M	2/28/2011	590211097134670	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	18	C	M	2/28/2011	590211097134670	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	18	C	M	3/2/2011	590211097134680	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	18	C	M	3/2/2011	590211097134680	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	18	C	M	3/2/2011	590211097134680	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	18	C	M	3/2/2011	590211097134680	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	18	C	M	3/2/2011	590211097134680	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	18	C	M	3/2/2011	590211097134680	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	18	C	M	3/3/2011	590211097134690	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	18	C	M	3/3/2011	590211097134690	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	18	C	M	3/4/2011	590211097134700	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	18	C	M	3/4/2011	590211097134700	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	18	C	M	3/7/2011	590211097134710	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	18	C	M	3/7/2011	590211097134710	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	18	C	M	3/7/2011	590211097134710	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	18	C	M	3/7/2011	590211097134710	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	18	C	M	3/7/2011	590211097134710	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	18	C	M	3/7/2011	590211097134710	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	18	C	M	3/8/2011	590211097134720	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	18	C	M	3/8/2011	590211097134720	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	18	C	M	3/10/2011	590211097134730	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	18	C	M	3/10/2011	590211097134730	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	18	C	M	3/11/2011	590211097134740	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	18	C	M	3/11/2011	590211097134740	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	18	C	M	3/11/2011	590211097134740	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	18	C	M	3/11/2011	590211097134740	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.18**

Summary of Reviewed Sampled Claims [1]

Patient C.M.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	18	C	M	3/11/2011	590211097134740	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	18	C	M	3/11/2011	590211097134740	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	18	C	M	3/14/2011	590211097134750	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	18	C	M	3/14/2011	590211097134750	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	18	C	M	3/15/2011	590211097134760	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	18	C	M	3/15/2011	590211097134760	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	18	C	M	3/16/2011	590211097134770	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	18	C	M	3/16/2011	590211097134770	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	18	C	M	3/16/2011	590211097134770	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	18	C	M	3/16/2011	590211097134770	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	18	C	M	3/16/2011	590211097134770	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	18	C	M	3/16/2011	590211097134770	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	18	C	M	3/17/2011	590211097134780	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	18	C	M	3/17/2011	590211097134780	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	18	C	M	3/18/2011	590211097134790	77300	550	59	no documentation	-	-	-	-	59	-	-	59
2	18	C	M	3/18/2011	590211097134790	77300	550	59	no documentation	-	-	-	-	59	-	-	59
2	18	C	M	3/18/2011	590211097134790	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	18	C	M	3/18/2011	590211097134790	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	18	C	M	3/21/2011	590211097134800	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	18	C	M	3/21/2011	590211097134800	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	18	C	M	3/21/2011	590211097134800	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	18	C	M	3/21/2011	590211097134800	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	18	C	M	3/21/2011	590211097134800	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	18	C	M	3/21/2011	590211097134800	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	18	C	M	3/22/2011	590211097134810	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	18	C	M	3/22/2011	590211097134810	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	18	C	M	3/23/2011	590211097134820	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	18	C	M	3/23/2011	590211097134820	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	18	C	M	3/24/2011	590211097134830	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	18	C	M	3/24/2011	590211097134830	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	18	C	M	3/24/2011	590211097134830	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	18	C	M	3/24/2011	590211097134830	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	18	C	M	3/24/2011	590211097134830	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	18	C	M	3/24/2011	590211097134830	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	18	C	M	3/25/2011	590211097134840	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	18	C	M	3/25/2011	590211097134840	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	18	C	M	3/29/2011	590211097134850	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	18	C	M	3/29/2011	590211097134850	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	18	C	M	3/30/2011	590211097134860	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	18	C	M	3/30/2011	590211097134860	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	18	C	M	3/30/2011	590211097134860	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	18	C	M	3/30/2011	590211097134860	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	18	C	M	3/30/2011	590211097134860	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	18	C	M	3/30/2011	590211097134860	77427	675	154	no documentation	-	-	-	-	154	-	-	154
							$ 208,775	$ 48,171		$ 9,137	$ 1,915	$ 11,052	$ 22,415	$ 2,420	$ 2,334	$ 9,635	$ 36,805

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.19**

Summary of Reviewed Sampled Claims [1]

Patient U.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	19	U	W	1/18/2013	591813084604740	77261	$ 395	$ 61	no documentation	$ -	$ -	$ -	$ -	$ 61	$ -	$ -	$ 61
2	19	U	W	1/18/2013	591813084604740	77261	395	61	only one per course	-	-	-	-	-	-	61	61
2	19	U	W	1/18/2013	591813084604740	77280	375	152	no documentation	-	-	-	-	152	-	-	152
2	19	U	W	1/18/2013	591813084604740	77280	375	152	no documentation	-	-	-	-	152	-	-	152
2	19	U	W	1/18/2013	591813084604740	77300	575	56	no documentation	-	-	-	-	56	-	-	56
2	19	U	W	1/18/2013	591813084604740	77300	575	56	no documentation	-	-	-	-	56	-	-	56
2	19	U	W	1/18/2013	591813084604740	77332	200	68	no documentation	-	-	-	-	68	-	-	68
2	19	U	W	1/18/2013	591813084604740	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	1/18/2013	591813084604740	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/18/2013	591813084604740	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/18/2013	591813084604740	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/21/2013	591813084604760	77336	275	37	no documentation	-	-	-	-	37	-	-	37
2	19	U	W	1/21/2013	591813084604760	77336	275	37	no documentation	-	-	-	-	37	-	-	37
2	19	U	W	1/21/2013	591813084604760	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	1/21/2013	591813084604760	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	1/21/2013	591813084604760	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	1/21/2013	591813084604760	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	1/21/2013	591813084604760	77427	675	152	no documentation	-	-	-	-	152	-	-	152
2	19	U	W	1/21/2013	591813084604760	77427	675	152	no documentation	-	-	-	-	152	-	-	152
2	19	U	W	1/22/2013	591813084604780	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	1/22/2013	591813084604780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	1/22/2013	591813084604780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	1/22/2013	591813084604780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	1/24/2013	591813084604720	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	1/24/2013	591813084604720	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/24/2013	591813084604720	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/24/2013	591813084604720	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/25/2013	591813084604800	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	19	U	W	1/25/2013	591813084604800	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	19	U	W	1/25/2013	591813084604800	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	1/25/2013	591813084604800	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/25/2013	591813084604800	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/25/2013	591813084604800	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/25/2013	591813084604800	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	19	U	W	1/25/2013	591813084604800	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	19	U	W	1/28/2013	591813084604880	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	1/28/2013	591813084604880	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	1/28/2013	591813084604880	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	1/28/2013	591813084604880	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	1/29/2013	591813084604860	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	1/29/2013	591813084604860	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/29/2013	591813084604860	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/29/2013	591813084604860	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/30/2013	591813084604840	77336	275	37	no documentation	-	-	-	-	37	-	-	37
2	19	U	W	1/30/2013	591813084604840	77336	275	37	no documentation	-	-	-	-	37	-	-	37
2	19	U	W	1/30/2013	591813084604840	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	1/30/2013	591813084604840	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	1/30/2013	591813084604840	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	1/30/2013	591813084604840	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	1/30/2013	591813084604840	77427	675	152	no documentation	-	-	-	-	152	-	-	152
2	19	U	W	1/30/2013	591813084604840	77427	675	152	no documentation	-	-	-	-	152	-	-	152

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.19**

Summary of Reviewed Sampled Claims [1]

Patient U.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	19	U	W	1/31/2013	591813084604820	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	1/31/2013	591813084604820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/31/2013	591813084604820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	1/31/2013	591813084604820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/1/2013	591813084604920	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	2/1/2013	591813084604920	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/1/2013	591813084604920	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/1/2013	591813084604920	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/4/2013	591813084604950	77336	275	37	no documentation	-	-	-	-	37	-	-	37
2	19	U	W	2/4/2013	591813084604950	77336	275	37	no documentation	-	-	-	-	37	-	-	37
2	19	U	W	2/4/2013	591813084604950	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	2/4/2013	591813084604950	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/4/2013	591813084604950	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/4/2013	591813084604950	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/4/2013	591813084604950	77427	675	152	no documentation	-	-	-	-	152	-	-	152
2	19	U	W	2/4/2013	591813084604950	77427	675	152	no documentation	-	-	-	-	152	-	-	152
2	19	U	W	2/5/2013	591813084605000	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	2/5/2013	591813084605000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/5/2013	591813084605000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/5/2013	591813084605000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/6/2013	591813084602180	77300	575	56	no documentation	-	-	-	-	56	-	-	56
2	19	U	W	2/6/2013	591813084602180	77300	575	56	no documentation	-	-	-	-	56	-	-	56
2	19	U	W	2/6/2013	591813084602180	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	2/6/2013	591813084602180	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/6/2013	591813084602180	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/6/2013	591813084602180	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/7/2013	591813084602160	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	19	U	W	2/7/2013	591813084602160	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	19	U	W	2/7/2013	591813084602160	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	2/7/2013	591813084602160	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/7/2013	591813084602160	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/7/2013	591813084602160	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/7/2013	591813084602160	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	19	U	W	2/7/2013	591813084602160	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	19	U	W	2/8/2013	591813084604970	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	2/8/2013	591813084604970	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/8/2013	591813084604970	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/8/2013	591813084604970	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/12/2013	591813084602200	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	2/12/2013	591813084602200	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/12/2013	591813084602200	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/12/2013	591813084602200	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/18/2013	591813084602220	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	19	U	W	2/18/2013	591813084602220	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	19	U	W	2/18/2013	591813084602220	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	2/18/2013	591813084602220	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/18/2013	591813084602220	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/18/2013	591813084602220	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.19**

Summary of Reviewed Sampled Claims [1]

Patient U.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	19	U	W	2/18/2013	591813084602220	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	19	U	W	2/18/2013	591813084602220	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	19	U	W	2/19/2013	591813084602250	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	2/19/2013	591813084602250	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/19/2013	591813084602250	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/19/2013	591813084602250	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/20/2013	591813084602280	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	2/20/2013	591813084602280	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/20/2013	591813084602280	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/20/2013	591813084602280	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/21/2013	591813084602330	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	19	U	W	2/21/2013	591813084602330	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	19	U	W	2/21/2013	591813084602330	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	2/21/2013	591813084602330	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/21/2013	591813084602330	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/21/2013	591813084602330	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/21/2013	591813084602330	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	19	U	W	2/21/2013	591813084602330	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	19	U	W	2/25/2013	591013095582280	77261	395	61	no documentation	-	-	-	-	61	-	-	61
2	19	U	W	2/25/2013	591013095582280	77261	395	61	only one per course	-	-	-	-	-	-	61	61
2	19	U	W	2/25/2013	591013095582280	77280	375	152	no documentation	-	-	-	-	152	-	-	152
2	19	U	W	2/25/2013	591013095582280	77280	375	152	no documentation	-	-	-	-	152	-	-	152
2	19	U	W	2/25/2013	591013095582280	77300	575	56	no documentation	-	-	-	-	56	-	-	56
2	19	U	W	2/25/2013	591013095582280	77300	575	56	no documentation	-	-	-	-	56	-	-	56
2	19	U	W	2/25/2013	591013095582280	77332	200	68	no documentation	-	-	-	-	68	-	-	68
2	19	U	W	2/25/2013	591013095582280	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	2/25/2013	591013095582280	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/25/2013	591013095582280	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/25/2013	591013095582280	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/26/2013	591113162244860	77336	275	35	no documentation	-	-	-	-	35	-	-	35
2	19	U	W	2/26/2013	591013095582210	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	2/26/2013	591013095582210	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/26/2013	591013095582210	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/26/2013	591013095582210	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/26/2013	591113162244860	77427	675	144	no documentation	-	-	-	-	144	-	-	144
2	19	U	W	2/27/2013	591013095582370	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	2/27/2013	591013095582370	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/27/2013	591013095582370	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/27/2013	591013095582370	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	2/28/2013	591013095582320	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	2/28/2013	591013095582320	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/28/2013	591013095582320	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	2/28/2013	591013095582320	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/1/2013	591113162245000	77336	275	35	no documentation	-	-	-	35	-	-	-	35
2	19	U	W	3/1/2013	591013095582300	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	3/1/2013	591013095582300	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/1/2013	591013095582300	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/1/2013	591013095582300	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/1/2013	591113162245000	77427	675	144	no documentation	-	-	-	144	-	-	-	144
2	19	U	W	3/4/2013	591013095582800	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.19**

Summary of Reviewed Sampled Claims [1]

Patient U.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	19	U	W	3/4/2013	591013095582800	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/4/2013	591013095582800	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/4/2013	591013095582800	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/5/2013	591013095582780	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	3/5/2013	591013095582780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/5/2013	591013095582780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/5/2013	591013095582780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/6/2013	591113162244960	77336	275	35	no documentation	-	-	-	-	35	-	-	35
2	19	U	W	3/6/2013	591013095582830	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	3/6/2013	591013095582830	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	3/6/2013	591013095582830	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	3/6/2013	591013095582830	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	3/6/2013	591113162244960	77427	675	144	no documentation	-	-	-	-	144	-	-	144
2	19	U	W	3/7/2013	591013095582940	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	3/7/2013	591013095582940	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/7/2013	591013095582940	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/7/2013	591013095582940	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/8/2013	591013095582860	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	3/8/2013	591013095582860	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	3/8/2013	591013095582860	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	3/8/2013	591013095582860	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	3/11/2013	591113162244940	77336	275	35	no documentation	-	-	-	-	35	-	-	35
2	19	U	W	3/11/2013	591013095582900	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	3/11/2013	591013095582900	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	3/11/2013	591013095582900	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	3/11/2013	591013095582900	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	3/11/2013	591113162244940	77427	675	144	no documentation	-	-	-	-	144	-	-	144
2	19	U	W	3/12/2013	591013095582920	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	3/12/2013	591013095582920	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/12/2013	591013095582920	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/12/2013	591013095582920	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/15/2013	591013095582960	77300	575	56	no documentation	-	-	-	56	-	-	-	56
2	19	U	W	3/15/2013	591013095582960	77300	575	56	no documentation	-	-	-	56	-	-	-	56
2	19	U	W	3/15/2013	591013095582960	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	3/15/2013	591013095582960	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/15/2013	591013095582960	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/15/2013	591013095582960	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/18/2013	591113162245090	77336	275	35	no documentation	-	-	-	-	35	-	-	35
2	19	U	W	3/18/2013	591013095583040	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	19	U	W	3/18/2013	591013095583040	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	3/18/2013	591013095583040	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	3/18/2013	591013095583040	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	19	U	W	3/18/2013	591113162245090	77427	675	144	no documentation	-	-	-	-	144	-	-	144
2	19	U	W	3/19/2013	591013095582980	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	19	U	W	3/19/2013	591013095582980	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/19/2013	591013095582980	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.19**

Summary of Reviewed Sampled Claims [1]

Patient U.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	19	U	W	3/19/2013	591013095582980	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	19	U	W	3/20/2013	591113126576150	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	19	U	W	3/20/2013	591113126576150	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	19	U	W	3/20/2013	591113126576150	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	19	U	W	3/20/2013	591113126576150	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	19	U	W	3/21/2013	591113162245060	77336	275	35	no documentation	-	-	-	35	-	-	-	35
2	19	U	W	3/21/2013	591113126576180	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	19	U	W	3/21/2013	591113126576180	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	19	U	W	3/21/2013	591113126576180	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	19	U	W	3/21/2013	591113126576180	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	19	U	W	3/21/2013	591113162245060	77427	675	144	no documentation	-	-	-	144	-	-	-	144
2	19	U	W	3/22/2013	591113126576240	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	19	U	W	3/22/2013	591113126576240	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	19	U	W	3/22/2013	591113126576240	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	19	U	W	3/22/2013	591113126576240	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	19	U	W	3/25/2013	591113126576220	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	19	U	W	3/25/2013	591113126576220	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	19	U	W	3/25/2013	591113126576220	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	19	U	W	3/25/2013	591113126576220	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	248	248
2	19	U	W	3/26/2013	591113162245040	77336	275	35	no documentation	-	-	-	35	-	-	-	35
2	19	U	W	3/26/2013	591113126576200	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	19	U	W	3/26/2013	591113126576200	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	19	U	W	3/26/2013	591113126576200	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	19	U	W	3/26/2013	591113126576200	77402	550	248	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	248	-	-	-	248
2	19	U	W	3/26/2013	591113162245040	77427	675	144	no documentation	-	-	-	144	-	-	-	144
2	19	U	W	11/25/2013	591014017908960	77261	395	57	documentation conflicts with other prescriptions in medical record	-	57	57	-	-	-	-	-
2	19	U	W	11/25/2013	591014017908960	77261	395	57	only one per course	-	-	-	-	-	-	57	57
2	19	U	W	11/25/2013	591014017908960	77280	375	142	no documentation	-	-	-	-	142	-	-	142
2	19	U	W	11/25/2013	591014017908960	77280	375	142	no documentation	-	-	-	-	142	-	-	142
2	19	U	W	11/25/2013	591014017908960	77300	575	52	no documentation	-	-	-	-	52	-	-	52
2	19	U	W	11/25/2013	591014017908960	77300	575	52	no documentation	-	-	-	-	52	-	-	52
2	19	U	W	11/25/2013	591014017908960	77332	200	63	no documentation	-	-	-	-	63	-	-	63
2	19	U	W	11/25/2013	591114094158950	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	19	U	W	11/26/2013	591014017908980	77336	275	35	partial documentation located, signature does not align with comments	-	-	-	35	-	-	-	35
2	19	U	W	11/26/2013	591114094158900	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	19	U	W	11/26/2013	591014017908980	77427	675	142	partial documentation located, signature does not align with comments	-	-	-	142	-	-	-	142
2	19	U	W	11/27/2013	591114094158860	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	19	U	W	12/2/2013	591114094158880	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	19	U	W	12/3/2013	591014017909000	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
2	19	U	W	12/3/2013	591114094158920	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	19	U	W	12/3/2013	591014017909000	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
2	19	U	W	12/4/2013	591114094158970	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	19	U	W	12/5/2013	591114094159020	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	19	U	W	12/6/2013	591014017909040	77336	275	35	partial documentation located, signature does not align with comments	-	-	-	35	-	-	-	35
2	19	U	W	12/6/2013	591114094158990	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	19	U	W	12/6/2013	591014017909040	77427	675	142	partial documentation located, signature does not align with comments	-	-	-	142	-	-	-	142
2	19	U	W	12/9/2013	591114094159040	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	19	U	W	12/10/2013	591114094159010	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.19**

Summary of Reviewed Sampled Claims [1]

Patient U.W.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	19	U	W	12/11/2013	591014017909050	77336	275	35	partial documentation located, signature does not align with comments	-	35	35	-	-	-	-	-
2	19	U	W	12/11/2013	591114094159060	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	19	U	W	12/11/2013	591014017909050	77427	675	142	partial documentation located, signature does not align with comments	-	142	142	-	-	-	-	-
2	19	U	W	12/12/2013	591114094159120	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	19	U	W	12/13/2013	591014017909100	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	19	U	W	12/13/2013	591014017909100	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	19	U	W	12/13/2013	591114094159080	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	19	U	W	12/16/2013	591014017909080	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
2	19	U	W	12/16/2013	591114094159100	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	19	U	W	12/16/2013	591014017909080	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
2	19	U	W	12/17/2013	591114094159140	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	19	U	W	12/18/2013	591114094159220	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	19	U	W	12/19/2013	591014017909110	77336	275	35	partial documentation located, signature does not align with comments	-	35	35	-	-	-	-	-
2	19	U	W	12/19/2013	591114094159240	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	19	U	W	12/19/2013	591014017909110	77427	675	142	partial documentation located, signature does not align with comments	-	142	142	-	-	-	-	-
2	19	U	W	12/20/2013	591114094159200	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	377	377
2	19	U	W	12/23/2013	591114094159180	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	19	U	W	12/24/2013	591014017909160	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
2	19	U	W	12/24/2013	591114094159160	77412	700	377	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	377	-	-	-	377
2	19	U	W	12/24/2013	591014017909160	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
2	19	U	W	12/27/2013	591014042491360	77261	395	57	documentation conflicts with other prescriptions in medical record	-	-	-	57	-	-	-	57
2	19	U	W	12/27/2013	591014042491360	77261	395	57	only one per course	-	-	-	57	-	-	-	57
2	19	U	W	12/27/2013	591014042491360	77280	375	142	no documentation	-	-	-	142	-	-	-	142
2	19	U	W	12/27/2013	591014042491360	77280	375	142	no documentation	-	-	-	142	-	-	-	142
2	19	U	W	12/27/2013	591014042491360	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	19	U	W	12/27/2013	591014042491360	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	19	U	W	12/27/2013	591014042491360	77332	200	63	no documentation	-	-	-	63	-	-	-	63
2	19	U	W	12/27/2013	591114122085960	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	243	-	-	-	243
2	19	U	W	12/27/2013	591114122085960	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	243	-	-	-	243
2	19	U	W	12/27/2013	591114122085960	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	243	-	-	-	243
2	19	U	W	12/30/2013	591014042491290	77336	275	35	documentation does not support time of BID Fx	-	-	-	35	-	-	-	35
2	19	U	W	12/30/2013	591014042491290	77427	675	142	documentation does not support time of BID Fx	-	-	-	142	-	-	-	142
2	19	U	W	1/14/2014	591014042491450	77336	275	58	documentation does not support time of BID Fx	-	-	-	58	-	-	-	58
2	19	U	W	1/14/2014	591014042491450	77427	675	146	documentation does not support time of BID Fx	-	-	-	146	-	-	-	146
2	19	U	W	1/17/2014	591014042491470	77336	275	58	documentation does not support time of BID Fx	-	-	-	58	-	-	-	58
2	19	U	W	1/17/2014	591014042491470	77427	675	146	documentation does not support time of BID Fx	-	-	-	146	-	-	-	146
2	19	U	W	1/21/2014	591014042491550	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	19	U	W	1/21/2014	591014042491550	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	19	U	W	1/22/2014	591014042491570	77336	275	58	documentation does not support time of BID Fx	-	-	-	-	-	-	58	58
2	19	U	W	1/22/2014	591014042491570	77427	675	146	documentation does not support time of BID Fx	-	-	-	-	-	-	146	146
2	19	U	W	1/27/2014	591014042491620	77336	275	58	partial documentation located, signature does not align with comments	-	58	58	-	-	-	-	-
2	19	U	W	1/27/2014	591114122086450	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	19	U	W	1/27/2014	591114122086450	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	19	U	W	1/27/2014	591114122086450	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	19	U	W	1/27/2014	591014042491620	77427	675	146	partial documentation located, signature does not align with comments	-	146	146	-	-	-	-	-
2	19	U	W	1/30/2014	591014042491710	77336	275	58	documentation does not support time of BID Fx	-	-	-	58	-	-	-	58
2	19	U	W	1/30/2014	591014042491710	77427	675	146	documentation does not support time of BID Fx	-	-	-	146	-	-	-	146
							$ 153,760	$ 59,589		$ -	$ -	$ 613	$ 33,373	$ 3,509	$ 3,396	$ 18,173	$ 58,451

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.20**

Summary of Reviewed Sampled Claims [1]

Patient E.D.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	20	E	D	10/22/2012	590912342088040	77261	$ 395	$ 60	No documentation	$ -	$ -	$ -	$ 60	$ -	$ -	$ -	$ 60
2	20	E	D	10/22/2012	590912342088040	77261	395	60	No documentation	-	-	-	60	-	-	-	60
2	20	E	D	10/22/2012	590912342088040	77280	375	158	No documentation	-	-	-	158	-	-	-	158
2	20	E	D	10/22/2012	590912342088040	77280	375	158	No documentation	-	-	-	158	-	-	-	158
2	20	E	D	10/22/2012	590912342088040	77300	575	57	No documentation	-	-	-	57	-	-	-	57
2	20	E	D	10/22/2012	590912342088040	77300	575	57	No documentation	-	-	-	57	-	-	-	57
2	20	E	D	10/22/2012	590912342088040	77332	200	65	No documentation	-	-	-	65	-	-	-	65
2	20	E	D	10/22/2012	590912342088040	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	10/22/2012	590912342088040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	10/22/2012	590912342088040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	10/22/2012	590912342088040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	10/23/2012	591112362576120	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	10/23/2012	591112362576120	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	10/23/2012	591112362576120	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	10/23/2012	591112362576120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	10/23/2012	591112362576120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	10/23/2012	591112362576120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	10/23/2012	591112362576120	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	20	E	D	10/23/2012	591112362576120	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	20	E	D	10/24/2012	590912342088070	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	10/24/2012	590912342088070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	10/24/2012	590912342088070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	10/24/2012	590912342088070	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	10/25/2012	590912342088160	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	10/25/2012	590912342088160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	10/25/2012	590912342088160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	10/25/2012	590912342088160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	10/26/2012	590912342088180	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	10/26/2012	590912342088180	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	10/26/2012	590912342088180	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	10/26/2012	590912342088180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	10/26/2012	590912342088180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	10/26/2012	590912342088180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	10/26/2012	590912342088180	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	20	E	D	10/26/2012	590912342088180	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	20	E	D	10/29/2012	590912342088200	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	10/29/2012	590912342088200	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	10/29/2012	590912342088200	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	10/29/2012	590912342088200	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	10/30/2012	590912342088140	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	10/30/2012	590912342088140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	10/30/2012	590912342088140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	10/30/2012	590912342088140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	10/31/2012	590912342088260	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	10/31/2012	590912342088260	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	10/31/2012	590912342088260	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	10/31/2012	590912342088260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	10/31/2012	590912342088260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	10/31/2012	590912342088260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	10/31/2012	590912342088260	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	20	E	D	10/31/2012	590912342088260	77427	675	151	No documentation	-	-	-	-	151	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.20**

Summary of Reviewed Sampled Claims [1]

Patient E.D.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	20	E	D	11/1/2012	590912342088280	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	11/1/2012	590912342088280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/1/2012	590912342088280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/1/2012	590912342088280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/2/2012	590912342088240	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	11/2/2012	590912342088240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/2/2012	590912342088240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/2/2012	590912342088240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/5/2012	590912342088220	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	11/5/2012	590912342088220	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	11/5/2012	590912342088220	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	11/5/2012	590912342088220	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/5/2012	590912342088220	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/5/2012	590912342088220	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/5/2012	590912342088220	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	20	E	D	11/5/2012	590912342088220	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	20	E	D	11/6/2012	590912342088300	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	11/6/2012	590912342088300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/6/2012	590912342088300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/6/2012	590912342088300	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/7/2012	590912342088330	77300	575	57	No documentation	-	-	-	-	57	-	-	57
2	20	E	D	11/7/2012	590912342088330	77300	575	57	No documentation	-	-	-	-	57	-	-	57
2	20	E	D	11/7/2012	590912342088330	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	11/7/2012	590912342088330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/7/2012	590912342088330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/7/2012	590912342088330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/8/2012	590912342088310	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	11/8/2012	590912342088310	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	11/8/2012	590912342088310	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	11/8/2012	590912342088310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/8/2012	590912342088310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/8/2012	590912342088310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/8/2012	590912342088310	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	20	E	D	11/8/2012	590912342088310	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	20	E	D	11/9/2012	590912342088320	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	11/9/2012	590912342088320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/9/2012	590912342088320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/9/2012	590912342088320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/12/2012	590912342088380	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	11/12/2012	590912342088380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/12/2012	590912342088380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/12/2012	590912342088380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/13/2012	590912342088370	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	11/13/2012	590912342088370	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	11/13/2012	590912342088370	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	11/13/2012	590912342088370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/13/2012	590912342088370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/13/2012	590912342088370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.20**

Summary of Reviewed Sampled Claims [1]

Patient E.D.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	20	E	D	11/13/2012	590912342088370	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	20	E	D	11/13/2012	590912342088370	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	20	E	D	11/14/2012	590912342088340	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	11/14/2012	590912342088340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/14/2012	590912342088340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/14/2012	590912342088340	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/15/2012	590912342088350	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	11/15/2012	590912342088350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/15/2012	590912342088350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/15/2012	590912342088350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/16/2012	590912342088360	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	11/16/2012	590912342088360	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	11/16/2012	590912342088360	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	11/16/2012	590912342088360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/16/2012	590912342088360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/16/2012	590912342088360	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/16/2012	590912342088360	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	20	E	D	11/16/2012	590912342088360	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	20	E	D	11/26/2012	591112362576540	77261	395	60	No documentation	-	-	-	60	-	-	-	60
2	20	E	D	11/26/2012	591112362576540	77261	395	60	No documentation	-	-	-	60	-	-	-	60
2	20	E	D	11/26/2012	591112362576540	77280	375	158	No documentation	-	-	-	158	-	-	-	158
2	20	E	D	11/26/2012	591112362576540	77280	375	158	No documentation	-	-	-	158	-	-	-	158
2	20	E	D	11/26/2012	591112362576540	77300	575	57	No documentation	-	-	-	57	-	-	-	57
2	20	E	D	11/26/2012	591112362576540	77300	575	57	No documentation	-	-	-	57	-	-	-	57
2	20	E	D	11/26/2012	591112362576540	77332	200	65	No documentation	-	-	-	65	-	-	-	65
2	20	E	D	11/26/2012	591112362576540	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	11/26/2012	591112362576540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/26/2012	591112362576540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/26/2012	591112362576540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/27/2012	591112362576700	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	11/27/2012	591112362576700	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	11/27/2012	591112362576700	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	11/27/2012	591112362576700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/27/2012	591112362576700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/27/2012	591112362576700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/27/2012	591112362576700	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	20	E	D	11/27/2012	591112362576700	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	20	E	D	11/28/2012	591112362576720	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	11/28/2012	591112362576720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/28/2012	591112362576720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/28/2012	591112362576720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	11/29/2012	591112362576680	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	11/29/2012	591112362576680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/29/2012	591112362576680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/29/2012	591112362576680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/30/2012	591112362576770	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	11/30/2012	591112362576770	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	11/30/2012	591112362576770	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	11/30/2012	591112362576770	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/30/2012	591112362576770	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/30/2012	591112362576770	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	11/30/2012	591112362576770	77427	675	151	No documentation	-	-	-	151	-	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.20**

Summary of Reviewed Sampled Claims [1]

Patient E.D.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	20	E	D	11/30/2012	591112362576770	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	20	E	D	12/3/2012	591112362576750	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	12/3/2012	591112362576750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/3/2012	591112362576750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/3/2012	591112362576750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/4/2012	591112362576830	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	12/4/2012	591112362576830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/4/2012	591112362576830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/4/2012	591112362576830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/5/2012	591112362576850	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	12/5/2012	591112362576850	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	12/5/2012	591112362576850	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	12/5/2012	591112362576850	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/5/2012	591112362576850	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/5/2012	591112362576850	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/5/2012	591112362576850	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	20	E	D	12/5/2012	591112362576850	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	20	E	D	12/6/2012	591112362576870	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	12/6/2012	591112362576870	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/6/2012	591112362576870	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/6/2012	591112362576870	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/7/2012	591112362576810	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	12/7/2012	591112362576810	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/7/2012	591112362576810	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/7/2012	591112362576810	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/10/2012	591112362576890	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	12/10/2012	591112362576890	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	12/10/2012	591112362576890	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	12/10/2012	591112362576890	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/10/2012	591112362576890	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/10/2012	591112362576890	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/10/2012	591112362576890	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	20	E	D	12/10/2012	591112362576890	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	20	E	D	12/11/2012	591112362576930	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	12/11/2012	591112362576930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/11/2012	591112362576930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/11/2012	591112362576930	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/12/2012	591112362576990	77300	575	57	No documentation	-	-	-	-	57	-	-	57
2	20	E	D	12/12/2012	591112362576990	77300	575	57	No documentation	-	-	-	-	57	-	-	57
2	20	E	D	12/12/2012	591112362576990	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	12/12/2012	591112362576990	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/12/2012	591112362576990	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/12/2012	591112362576990	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/13/2012	591112362576970	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	12/13/2012	591112362576970	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	12/13/2012	591112362576970	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	12/13/2012	591112362576970	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/13/2012	591112362576970	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.20**

Summary of Reviewed Sampled Claims [1]

Patient E.D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	20	E	D	12/13/2012	591112362576970	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/13/2012	591112362576970	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	20	E	D	12/13/2012	591112362576970	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	20	E	D	12/14/2012	591112362576950	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	12/14/2012	591112362576950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/14/2012	591112362576950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/14/2012	591112362576950	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/17/2012	591112362577010	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	12/17/2012	591112362577010	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/17/2012	591112362577010	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/17/2012	591112362577010	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/18/2012	591112362577080	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	12/18/2012	591112362577080	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	20	E	D	12/18/2012	591112362577080	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	12/18/2012	591112362577080	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/18/2012	591112362577080	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/18/2012	591112362577080	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/18/2012	591112362577080	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	20	E	D	12/18/2012	591112362577080	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	20	E	D	12/19/2012	591112362577030	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	12/19/2012	591112362577030	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/19/2012	591112362577030	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/19/2012	591112362577030	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/20/2012	591112362577150	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	20	E	D	12/20/2012	591112362577150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/20/2012	591112362577150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/20/2012	591112362577150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	20	E	D	12/21/2012	591112362577130	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	12/21/2012	591112362577130	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	20	E	D	12/21/2012	591112362577130	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	20	E	D	12/21/2012	591112362577130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/21/2012	591112362577130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/21/2012	591112362577130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	20	E	D	12/21/2012	591112362577130	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	20	E	D	12/21/2012	591112362577130	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	20	E	D	10/7/2013	591113360182520	77261	395	57	No documentation	-	-	-	-	57	-	-	57
2	20	E	D	10/7/2013	591113360182520	77261	395	57	No documentation	-	-	-	-	57	-	-	57
2	20	E	D	10/7/2013	591113360182520	77280	375	142	No documentation	-	-	-	-	142	-	-	142
2	20	E	D	10/7/2013	591113360182520	77280	375	142	No documentation	-	-	-	-	142	-	-	142
2	20	E	D	10/7/2013	591113360182520	77300	575	52	No documentation	-	-	-	-	52	-	-	52
2	20	E	D	10/7/2013	591113360182520	77300	575	52	No documentation	-	-	-	-	52	-	-	52
2	20	E	D	10/7/2013	591113360182520	77332	200	63	No documentation	-	-	-	-	63	-	-	63
2	20	E	D	10/7/2013	591113360182520	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
2	20	E	D	10/8/2013	591113360182630	77336	275	35	partial documentation located no signature	-	35	35	-	-	-	-	-
2	20	E	D	10/8/2013	591113360182630	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
2	20	E	D	10/8/2013	591113360182630	77427	675	142	partial documentation located no signature	-	142	142	-	-	-	-	-
2	20	E	D	10/9/2013	591113360182600	77412	700	377	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	342	-	342
2	20	E	D	10/10/2013	591113360182540	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
2	20	E	D	10/11/2013	591113360182570	77336	275	35	documentation does not support time of BID fx	-	-	-	35	-	-	-	35
2	20	E	D	10/11/2013	591113360182570	77412	700	377	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	377	-	-	-	377
2	20	E	D	10/11/2013	591113360182570	77427	675	142	documentation does not support time of BID fx	-	-	-	142	-	-	-	142
2	20	E	D	10/14/2013	591113360182660	77412	700	377	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	342	-	342

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.20**

Summary of Reviewed Sampled Claims [1]

Patient E.D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	20	E	D	10/15/2013	591113360182740	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
2	20	E	D	10/16/2013	591113360182770	77336	275	35	partial documentation located no signature	-	35	35	-	-	-	-	-
2	20	E	D	10/16/2013	591113360182770	77412	700	377	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	342	-	342
2	20	E	D	10/16/2013	591113360182770	77427	675	142	partial documentation located, no signature	-	142	142	-	-	-	-	-
2	20	E	D	10/17/2013	591113360182700	77412	700	377	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	377	-	-	-	377
2	20	E	D	10/18/2013	591113360182680	77412	700	377	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	377	-	-	-	377
2	20	E	D	10/21/2013	591113360182790	77336	275	35	documentation does not support time of BID fx	-	-	-	-	-	-	35	35
2	20	E	D	10/21/2013	591113360182790	77412	700	377	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	342	-	342
2	20	E	D	10/21/2013	591113360182790	77427	675	142	documentation does not support time of BID fx	-	-	-	-	-	-	142	142
2	20	E	D	10/22/2013	591113360182840	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
2	20	E	D	10/23/2013	591113360182880	77300	575	52	No documentation	-	-	-	-	52	-	-	52
2	20	E	D	10/23/2013	591113360182880	77300	575	52	No documentation	-	-	-	-	52	-	-	52
2	20	E	D	10/23/2013	591113360182880	77412	700	377	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	342	-	342
2	20	E	D	10/24/2013	591113360182820	77336	275	35	partial documentation located, no signature	-	-	-	35	-	-	-	35
2	20	E	D	10/24/2013	591113360182820	77412	700	377	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	377	-	-	-	377
2	20	E	D	10/24/2013	591113360182820	77427	675	142	partial documentation located, no signature	-	-	-	142	-	-	-	142
2	20	E	D	10/25/2013	591113360182900	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
2	20	E	D	10/28/2013	591113360182860	77412	700	377	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	377	-	-	-	377
2	20	E	D	10/29/2013	591113360183120	77336	275	35	partial documentation located, no signature	-	35	35	-	-	-	-	-
2	20	E	D	10/29/2013	591014017908460	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
2	20	E	D	10/29/2013	591113360183120	77427	675	142	partial documentation located, no signature	-	142	142	-	-	-	-	-
2	20	E	D	10/30/2013	591113360182960	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
2	20	E	D	10/31/2013	591113360183090	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	377	-	-	-	377
2	20	E	D	11/1/2013	591113360183010	77336	275	35	documentation does not support time of BID fx	-	-	-	-	-	-	35	35
2	20	E	D	11/1/2013	591113360183010	77412	700	377	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	342	-	342
2	20	E	D	11/1/2013	591113360183010	77427	675	142	documentation does not support time of BID fx	-	-	-	-	-	-	142	142
							$ 147,370	**$ 65,577**		**$ -**	**$ 528**	**$ 528**	**$ 34,406**	**$ 3,564**	**$ 9,021**	**$ 17,009**	**$ 63,999**

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.21**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	21	B	E	6/16/2011	590911230425080	77261	$ 395	$ 62	not signed	$ -	$ -	$ -	$ 62	$ -	$ -	$ -	$ 62
2	21	B	E	6/16/2011	590911230425080	77261	395	62	only one per course	-	-	-	62	-	-	-	62
2	21	B	E	6/16/2011	590911230425080	77280	375	158	no documentation	-	-	-	158	-	-	-	158
2	21	B	E	6/16/2011	590911230425080	77280	375	158	no documentation	-	-	-	158	-	-	-	158
2	21	B	E	6/16/2011	590911230425080	77300	550	59	no documentation	-	-	-	59	-	-	-	59
2	21	B	E	6/16/2011	590911230425080	77300	550	59	no documentation	-	-	-	59	-	-	-	59
2	21	B	E	6/16/2011	590911230425080	77332	200	66	no documentation	-	-	-	66	-	-	-	66
2	21	B	E	6/16/2011	590911230425080	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	21	B	E	6/16/2011	590911230425080	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	21	B	E	6/17/2011	590911230425090	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	21	B	E	6/17/2011	590911230425090	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	21	B	E	6/17/2011	590911230425090	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	21	B	E	6/17/2011	590911230425090	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	21	B	E	6/17/2011	590911230425090	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	21	B	E	6/17/2011	590911230425090	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	21	B	E	6/20/2011	590911230425100	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	21	B	E	6/20/2011	590911230425100	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	21	B	E	6/21/2011	590911230425110	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	21	B	E	6/21/2011	590911230425110	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	21	B	E	6/22/2011	590911230425120	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	21	B	E	6/22/2011	590911230425120	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	21	B	E	6/22/2011	590911230425120	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	21	B	E	6/22/2011	590911230425120	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	21	B	E	6/22/2011	590911230425120	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	21	B	E	6/22/2011	590911230425120	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	21	B	E	6/23/2011	590911230425130	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	21	B	E	6/23/2011	590911230425130	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	21	B	E	6/24/2011	590911230425140	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	21	B	E	6/24/2011	590911230425140	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	21	B	E	6/27/2011	590911230425150	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	21	B	E	6/27/2011	590911230425150	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	21	B	E	6/27/2011	590911230425150	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	21	B	E	6/27/2011	590911230425150	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	21	B	E	6/27/2011	590911230425150	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	21	B	E	6/27/2011	590911230425150	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	21	B	E	6/28/2011	590911230425160	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	21	B	E	6/28/2011	590911230425160	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	21	B	E	6/29/2011	590911230425170	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	21	B	E	6/29/2011	590911230425170	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	21	B	E	10/20/2011	590911335185560	77261	395	62	only one per course	-	-	-	62	-	-	-	62
2	21	B	E	10/20/2011	590911335185560	77261	395	26	not signed	-	-	-	26	-	-	-	26
2	21	B	E	10/20/2011	590911335185560	77280	375	158	no documentation	-	-	-	158	-	-	-	158
2	21	B	E	10/20/2011	590911335185560	77280	375	158	no documentation	-	-	-	158	-	-	-	158
2	21	B	E	10/20/2011	590911335185560	77300	550	59	no documentation	-	-	-	59	-	-	-	59
2	21	B	E	10/20/2011	590911335185560	77300	550	59	no documentation	-	-	-	59	-	-	-	59
2	21	B	E	10/20/2011	590911335185560	77332	200	66	no documentation	-	-	-	66	-	-	-	66
2	21	B	E	10/20/2011	590911335185560	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	21	B	E	10/20/2011	590911335185560	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/20/2011	590911335185560	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/20/2011	590911335185560	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/21/2011	590911335185570	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	21	B	E	10/21/2011	590911335185570	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	21	B	E	10/21/2011	590911335185570	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	21	B	E	10/21/2011	590911335185570	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/21/2011	590911335185570	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/21/2011	590911335185570	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.21**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	21	B	E	10/21/2011	590911335185570	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	21	B	E	10/21/2011	590911335185570	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	21	B	E	10/24/2011	590911335185580	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	21	B	E	10/24/2011	590911335185580	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	21	B	E	10/24/2011	590911335185580	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	21	B	E	10/24/2011	590911335185580	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	21	B	E	10/25/2011	590911335185590	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	21	B	E	10/25/2011	590911335185590	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/25/2011	590911335185590	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/25/2011	590911335185590	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/26/2011	590911335185600	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	21	B	E	10/26/2011	590911335185600	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	21	B	E	10/26/2011	590911335185600	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	21	B	E	10/26/2011	590911335185600	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	21	B	E	10/26/2011	590911335185600	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	21	B	E	10/26/2011	590911335185600	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	21	B	E	10/26/2011	590911335185600	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	21	B	E	10/26/2011	590911335185600	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	21	B	E	10/27/2011	590911335185610	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	21	B	E	10/27/2011	590911335185610	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/27/2011	590911335185610	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/27/2011	590911335185610	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/28/2011	590911335185620	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	21	B	E	10/28/2011	590911335185620	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/28/2011	590911335185620	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/28/2011	590911335185620	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/31/2011	590911335185630	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	21	B	E	10/31/2011	590911335185630	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	21	B	E	10/31/2011	590911335185630	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	21	B	E	10/31/2011	590911335185630	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/31/2011	590911335185630	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/31/2011	590911335185630	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	10/31/2011	590911335185630	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	21	B	E	10/31/2011	590911335185630	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	21	B	E	11/1/2011	590911335185640	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	21	B	E	11/1/2011	590911335185640	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	11/1/2011	590911335185640	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	11/1/2011	590911335185640	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	21	B	E	11/2/2011	590911335185650	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	21	B	E	11/2/2011	590911335185650	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	21	B	E	11/2/2011	590911335185650	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	21	B	E	11/2/2011	590911335185650	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	21	B	E	11/25/2013	591014017910480	77261	395	57	documentation conflicts with other prescriptions in medical record, signature requirements not met and cloned	-	57	57	-	-	-	-	-
2	21	B	E	11/25/2013	591014017910480	77261	395	57	only one per course	-	-	-	-	-	-	57	57
2	21	B	E	11/25/2013	591014017910480	77300	575	52	no documentation	-	-	-	-	52	-	-	52
2	21	B	E	11/25/2013	591014017910480	77300	575	52	only one per course	-	-	-	-	-	-	52	52
2	21	B	E	11/25/2013	591014017910480	77332	200	63	no documentation	-	-	-	-	63	-	-	63
2	21	B	E	11/25/2013	591014017910480	77402	550	243	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	208	-	208
2	21	B	E	11/25/2013	591014017910480	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	243	243

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.21**

Summary of Reviewed Sampled Claims [1]

Patient B. E.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	21	B	E	11/25/2013	591014017910480	77402	550	243	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	243	243
2	21	B	E	11/27/2013	591014017910460	77336	275	35	documentation does not support, signature does not align with comments	-	-	-	-	-	-	35	35
2	21	B	E	11/27/2013	591014017910460	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	-	-	-	142	142
2	21	B	E	12/3/2013	591014017910560	77336	275	35	documentation does not support, signature does not align with comments	-	-	-	35	-	-	-	35
2	21	B	E	12/3/2013	591014017910560	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	142	-	-	-	142
2	21	B	E	12/6/2013	591014017910580	77336	275	35	documentation does not support, signature does not align with comments	-	-	-	35	-	-	-	35
2	21	B	E	12/6/2013	591014017910580	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	142	-	-	-	142
2	21	B	E	12/18/2013	591014017910680	77336	275	35	documentation does not support, signature does not align with comments	-	-	-	-	-	-	35	35
2	21	B	E	12/18/2013	591014017910680	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	-	-	-	142	142
2	21	B	E	12/20/2013	591014017910620	77300	575	52	no documentation	-	-	-	-	52	-	-	52
2	21	B	E	12/20/2013	591014017910620	77300	575	52	no documentation	-	-	-	-	52	-	-	52
2	21	B	E	12/23/2013	591014017910660	77336	275	35	documentation does not support, signature does not align with comments	-	-	-	35	-	-	-	35
2	21	B	E	12/23/2013	591014017910660	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	142	-	-	-	142
2	21	B	E	12/27/2013	591014017910740	77336	275	35	documentation does not support, signature does not align with comments	-	-	-	35	-	-	-	35
2	21	B	E	12/27/2013	591014017910740	77427	675	142	documentation does not support, signature does not align with comments	-	-	-	142	-	-	-	142
2	21	B	E	1/2/2014	591014017910820	77336	275	58	documentation does not support, signature does not align with comments	-	-	-	58	-	-	-	58
2	21	B	E	1/2/2014	591014017910820	77427	675	146	documentation does not support, signature does not align with comments	-	-	-	146	-	-	-	146
2	21	B	E	7/14/2014	590914241898680	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
2	21	B	E	7/14/2014	590914241898680	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
2	21	B	E	7/14/2014	590914241898680	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	21	B	E	7/14/2014	590914241898680	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	21	B	E	7/14/2014	590914241898680	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
2	21	B	E	7/15/2014	590914241898660	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	21	B	E	7/15/2014	590914241898660	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	21	B	E	7/18/2014	590914241898740	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	21	B	E	7/18/2014	590914241898740	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	21	B	E	7/24/2014	590914241898840	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	21	B	E	7/24/2014	590914241898840	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	21	B	E	7/29/2014	590914241898900	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	21	B	E	7/29/2014	590914241898900	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	21	B	E	8/4/2014	590914241898990	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	21	B	E	8/4/2014	590914241898990	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	21	B	E	8/5/2014	590914241899050	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	21	B	E	8/5/2014	590914241899050	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	21	B	E	8/8/2014	590914241899070	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	21	B	E	8/8/2014	590914241899070	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	21	B	E	8/12/2014	591014261784380	77412	700	375	no medical record provided	375	-	375	-	-	-	-	-
2	21	B	E	8/13/2014	590914241899190	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	21	B	E	8/13/2014	590914241899190	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
							$ 74,270	$ 28,760		$ 2,501	$ 57	$ 2,557	$ 18,763	$ 1,013	$ 1,769	$ 4,449	$ 25,993

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.22**

Summary of Reviewed Sampled Claims [1]

Patient S.D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	22	S	D	1/6/2014	591114045467360	77261	$ 395	$ 59	no documentation	$ -	$ -	$ -	$ 59	$ -	$ -	$ -	$ 59
2	22	S	D	1/6/2014	591114045467360	77261	395	59	no documentation	-	-	-	59	-	-	-	59
2	22	S	D	1/6/2014	591114045467360	77280	375	211	no documentation	-	-	-	211	-	-	-	211
2	22	S	D	1/6/2014	591114045467360	77280	375	211	no documentation	-	-	-	211	-	-	-	211
2	22	S	D	1/6/2014	591114045467360	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	22	S	D	1/6/2014	591114045467360	77300	575	52	no documentation	-	-	-	52	-	-	-	52
2	22	S	D	1/6/2014	591114045467360	77334	380	117	no documentation	-	-	-	117	-	-	-	117
2	22	S	D	1/6/2014	591114045467360	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/6/2014	591114045467360	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/6/2014	591114045467360	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/7/2014	591114045467390	77336	275	58	partial documentation located, no signature	-	-	-	58	-	-	-	58
2	22	S	D	1/7/2014	591114045467390	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/7/2014	591114045467390	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/7/2014	591114045467390	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/7/2014	591114045467390	77427	675	146	partial documentation located, no signature	-	-	-	146	-	-	-	146
2	22	S	D	1/8/2014	591114045467470	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/8/2014	591114045467470	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/8/2014	591114045467470	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/9/2014	591114045467450	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/9/2014	591114045467450	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/9/2014	591114045467450	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/10/2014	591114045467420	77336	275	58	time in documentation does not support BID fraction	-	-	-	58	-	-	-	58
2	22	S	D	1/10/2014	591114045467420	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/10/2014	591114045467420	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/10/2014	591114045467420	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/10/2014	591114045467420	77427	675	146	time in documentation does not support BID fraction	-	-	-	146	-	-	-	146
2	22	S	D	1/13/2014	591114045467500	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/13/2014	591114045467500	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/13/2014	591114045467500	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/14/2014	591114045467520	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/14/2014	591114045467520	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/14/2014	591114045467520	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/15/2014	591114045467540	77336	275	58	partial documentation located, no signature	-	-	-	58	-	-	-	58
2	22	S	D	1/15/2014	591114045467540	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/15/2014	591114045467540	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/15/2014	591114045467540	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/15/2014	591114045467540	77427	675	146	partial documentation located, no signature	-	-	-	146	-	-	-	146
2	22	S	D	1/16/2014	591114045467640	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/16/2014	591114045467640	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/16/2014	591114045467640	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/17/2014	591114045467620	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/17/2014	591114045467620	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/17/2014	591114045467620	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/20/2014	591114045467560	77336	275	58	partial documentation located, no signature	-	-	-	58	-	-	-	58
2	22	S	D	1/20/2014	591114045467560	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/20/2014	591114045467560	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/20/2014	591114045467560	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/20/2014	591114045467560	77427	675	146	partial documentation located, no signature	-	-	-	146	-	-	-	146
2	22	S	D	1/21/2014	591114045467580	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/21/2014	591114045467580	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/21/2014	591114045467580	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/22/2014	591114045467600	77300	575	52	no documentation	-	-	-	-	52	-	-	52

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.22**

Summary of Reviewed Sampled Claims [1]

Patient S.D.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	22	S	D	1/22/2014	591114045467600	77300	575	52	no documentation	-	-	-	-	52	-	-	52
2	22	S	D	1/22/2014	591114045467600	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	22	S	D	1/22/2014	591114045467600	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	22	S	D	1/22/2014	591114045467600	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	22	S	D	1/23/2014	591114045467680	77336	275	58	time in documentation does not support BID fraction	-	-	-	-	-	-	58	58
2	22	S	D	1/23/2014	591114045467680	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	22	S	D	1/23/2014	591114045467680	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	22	S	D	1/23/2014	591114045467680	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	22	S	D	1/23/2014	591114045467680	77427	675	146	time in documentation does not support BID fraction	-	-	-	-	-	-	146	146
2	22	S	D	1/24/2014	591114045467660	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	22	S	D	1/24/2014	591114045467660	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	22	S	D	1/24/2014	591114045467660	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	22	S	D	1/27/2014	591114045467700	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	22	S	D	1/27/2014	591114045467700	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	22	S	D	1/27/2014	591114045467700	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	22	S	D	1/28/2014	591114045467800	77336	275	58	partial documentation located, no signature	-	-	-	58	-	-	-	58
2	22	S	D	1/28/2014	591114045467800	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/28/2014	591114045467800	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/28/2014	591114045467800	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/28/2014	591114045467800	77427	675	146	partial documentation located no signature	-	-	-	146	-	-	-	146
2	22	S	D	1/29/2014	591114045467720	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	183	-	183
2	22	S	D	1/29/2014	591114045467720	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	22	S	D	1/29/2014	591114045467720	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	22	S	D	1/30/2014	591114045467780	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/30/2014	591114045467780	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/30/2014	591114045467780	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/31/2014	591114045467760	77336	275	58	time in documentation does not support BID fraction	-	-	-	58	-	-	-	58
2	22	S	D	1/31/2014	591114045467760	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	22	S	D	1/31/2014	591114045467760	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/31/2014	591114045467760	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	22	S	D	1/31/2014	591114045467760	77427	675	146	time in documentation does not support BID fraction	-	-	-	146	-	-	-	146
2	22	S	D	4/30/2014	590914255084620	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
2	22	S	D	4/30/2014	590914255084620	77280	375	211	no medical record provided	211	-	211	-	-	-	-	-
2	22	S	D	4/30/2014	590914255084620	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	22	S	D	4/30/2014	590914255084620	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	22	S	D	4/30/2014	590914255084620	77332	200	63	no medical record provided	63	-	63	-	-	-	-	-
2	22	S	D	5/5/2014	590914255084640	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	22	S	D	5/5/2014	590914255084640	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	22	S	D	5/15/2014	590914255084730	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	22	S	D	5/15/2014	590914255084730	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	22	S	D	5/29/2014	590914255084770	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	22	S	D	5/29/2014	590914255084770	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	22	S	D	6/10/2014	590914255084850	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	22	S	D	6/10/2014	590914255084850	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	22	S	D	6/25/2014	590914255084870	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	22	S	D	6/25/2014	590914255084870	77300	575	52	no medical record provided	52	-	52	-	-	-	-	-
2	22	S	D	7/15/2014	590914255084930	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	22	S	D	7/15/2014	590914255084930	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	22	S	D	8/12/2014	590914255085060	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	22	S	D	8/12/2014	590914255085060	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	22	S	D	8/20/2014	590914255085040	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	22	S	D	8/20/2014	590914255085040	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
2	22	S	D	9/4/2014	590914255085110	77336	275	58	no medical record provided	58	-	58	-	-	-	-	-
2	22	S	D	9/4/2014	590914255085110	77427	675	146	no medical record provided	146	-	146	-	-	-	-	-
							$ 54,720	$ 17,687		$ 2,331	$ -	$ 2,331	$ 11,782	$ 105	$ 913	$ 2,381	$ 15,181

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.23**

Summary of Reviewed Sampled Claims [1]

Patient S.E.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	23	S	E	5/31/2011	590911202425040	77261	$ 395	$ 62	No documentation	$ -	$ -	$ -	$ -	$ 62	$ -	$ -	$ 62
2	23	S	E	5/31/2011	590911202425040	77261	395	62	No documentation	-	-	-	-	62	-	-	62
2	23	S	E	5/31/2011	590911202425040	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	23	S	E	5/31/2011	590911202425040	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	23	S	E	5/31/2011	590911202425040	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	23	S	E	5/31/2011	590911202425040	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	23	S	E	5/31/2011	590911202425040	77332	200	66	No documentation	-	-	-	-	66	-	-	66
2	23	S	E	5/31/2011	590911202425040	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	23	S	E	5/31/2011	590911202425040	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	23	S	E	6/1/2011	590911202425050	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/1/2011	590911202425050	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/1/2011	590911202425050	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	23	S	E	6/1/2011	590911202425050	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	23	S	E	6/1/2011	590911202425050	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	23	S	E	6/1/2011	590911202425050	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	23	S	E	6/2/2011	590911202425060	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	23	S	E	6/2/2011	590911202425060	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	23	S	E	6/3/2011	590911202425070	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	23	S	E	6/3/2011	590911202425070	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	23	S	E	6/6/2011	590911202425080	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/6/2011	590911202425080	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/6/2011	590911202425080	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	23	S	E	6/6/2011	590911202425080	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	23	S	E	6/6/2011	590911202425080	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	23	S	E	6/6/2011	590911202425080	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	23	S	E	6/7/2011	590911202425090	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	23	S	E	6/7/2011	590911202425090	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	23	S	E	6/8/2011	590911202425100	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	23	S	E	6/8/2011	590911202425100	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	23	S	E	6/9/2011	590911202425110	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/9/2011	590911202425110	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/9/2011	590911202425110	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	23	S	E	6/9/2011	590911202425110	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	23	S	E	6/9/2011	590911202425110	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	23	S	E	6/9/2011	590911202425110	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	23	S	E	6/10/2011	590911202425120	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	23	S	E	6/10/2011	590911202425120	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	23	S	E	6/13/2011	590911202425130	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	23	S	E	6/13/2011	590911202425130	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	23	S	E	6/14/2011	590911202425140	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/14/2011	590911202425140	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/14/2011	590911202425140	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	23	S	E	6/14/2011	590911202425140	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	23	S	E	6/14/2011	590911202425140	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	23	S	E	6/14/2011	590911202425140	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	23	S	E	6/15/2011	590911202425150	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	23	S	E	6/15/2011	590911202425150	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	23	S	E	6/16/2011	590911202425160	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	23	S	E	6/16/2011	590911202425160	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	23	S	E	6/16/2011	590911202425160	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	23	S	E	6/16/2011	590911202425160	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	23	S	E	6/17/2011	590911202425170	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/17/2011	590911202425170	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/17/2011	590911202425170	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	23	S	E	6/17/2011	590911202425170	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	23	S	E	6/17/2011	590911202425170	77427	675	154	No documentation	-	-	-	-	154	-	-	154

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.23**

Summary of Reviewed Sampled Claims [1]

Patient S.E.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	23	S	E	6/17/2011	590911202425170	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	23	S	E	6/20/2011	590911202425180	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	23	S	E	6/20/2011	590911202425180	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	23	S	E	6/21/2011	590911202425190	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	23	S	E	6/21/2011	590911202425190	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	23	S	E	6/22/2011	590911202425200	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/22/2011	590911202425200	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/22/2011	590911202425200	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	23	S	E	6/22/2011	590911202425200	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	426	426
2	23	S	E	6/22/2011	590911202425200	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	23	S	E	6/22/2011	590911202425200	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	23	S	E	6/23/2011	590911202425210	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	23	S	E	6/23/2011	590911202425210	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	23	S	E	6/24/2011	590911202425220	77407	650	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	23	S	E	6/24/2011	590911202425220	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	23	S	E	6/27/2011	590911202425230	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/27/2011	590911202425230	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	23	S	E	6/27/2011	590911202425230	77407	650	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	23	S	E	6/27/2011	590911202425230	77407	650	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	23	S	E	6/27/2011	590911202425230	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	23	S	E	6/27/2011	590911202425230	77427	675	154	No documentation	-	-	-	-	154	-	-	154
							$ 43,240	$ 20,560		$	$	$	$ 11,080	$ 3,515	$ 2,738	$ 2,983	$ 20,316

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.24**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	24	B	J	10/27/2010	590910341521900	77261	$ 395	$ 62	No documentation	$ -	$ -	$ -	$ -	$ 62	$ -	$ -	$ 62
2	24	B	J	10/27/2010	590910341521900	77261	395	62	No documentation	-	-	-	-	62	-	-	62
2	24	B	J	10/27/2010	590910341521900	77280	375	150	No documentation	-	-	-	-	150	-	-	150
2	24	B	J	10/27/2010	590910341521900	77280	375	150	No documentation	-	-	-	-	150	-	-	150
2	24	B	J	10/27/2010	590910341521900	77300	550	58	No documentation	-	-	-	-	58	-	-	58
2	24	B	J	10/27/2010	590910341521900	77300	550	58	No documentation	-	-	-	-	58	-	-	58
2	24	B	J	10/27/2010	590910341521900	77332	200	64	No documentation	-	-	-	-	64	-	-	64
2	24	B	J	10/27/2010	590910341521900	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	24	B	J	10/27/2010	590910341521900	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	24	B	J	10/28/2010	590910341521910	77336	275	45	No documentation	-	-	-	-	45	-	-	45
2	24	B	J	10/28/2010	590910341521910	77336	275	45	No documentation	-	-	-	-	45	-	-	45
2	24	B	J	10/28/2010	590910341521910	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	24	B	J	10/28/2010	590910341521910	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	24	B	J	10/28/2010	590910341521910	77427	675	168	No documentation	-	-	-	-	168	-	-	168
2	24	B	J	10/28/2010	590910341521910	77427	675	168	No documentation	-	-	-	-	168	-	-	168
2	24	B	J	10/29/2010	590910341521920	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	24	B	J	10/29/2010	590910341521920	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	24	B	J	11/1/2010	590910341521930	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	24	B	J	11/1/2010	590910341521930	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	24	B	J	11/2/2010	590910341521940	77336	275	45	No documentation	-	-	-	-	45	-	-	45
2	24	B	J	11/2/2010	590910341521940	77336	275	45	No documentation	-	-	-	-	45	-	-	45
2	24	B	J	11/2/2010	590910341521940	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	24	B	J	11/2/2010	590910341521940	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	24	B	J	11/2/2010	590910341521940	77427	675	168	No documentation	-	-	-	-	168	-	-	168
2	24	B	J	11/2/2010	590910341521940	77427	675	168	No documentation	-	-	-	-	168	-	-	168
2	24	B	J	11/3/2010	590910341521950	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	24	B	J	11/3/2010	590910341521950	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	24	B	J	11/4/2010	590910341521960	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	24	B	J	11/4/2010	590910341521960	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	24	B	J	11/5/2010	590910341521970	77336	275	45	No documentation	-	-	-	-	45	-	-	45
2	24	B	J	11/5/2010	590910341521970	77336	275	45	No documentation	-	-	-	-	45	-	-	45
2	24	B	J	11/5/2010	590910341521970	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	24	B	J	11/5/2010	590910341521970	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	24	B	J	11/5/2010	590910341521970	77427	675	168	No documentation	-	-	-	-	168	-	-	168
2	24	B	J	11/5/2010	590910341521970	77427	675	168	No documentation	-	-	-	-	168	-	-	168
2	24	B	J	11/8/2010	590910341521980	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	24	B	J	11/8/2010	590910341521980	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	24	B	J	11/9/2010	590910341521990	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	24	B	J	11/9/2010	590910341521990	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	24	B	J	11/10/2010	590910341522000	77336	275	45	No documentation	-	-	-	-	45	-	-	45
2	24	B	J	11/10/2010	590910341522000	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	24	B	J	11/10/2010	590910341522000	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	24	B	J	11/10/2010	590910341522000	77427	675	168	No documentation	-	-	-	-	168	-	-	168
2	24	B	J	11/10/2010	590910341522000	77427	675	168	No documentation	-	-	-	-	168	-	-	168
2	24	B	J	11/11/2010	590910341522010	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	24	B	J	11/11/2010	590910341522010	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	24	B	J	11/12/2010	590910341522020	77300	550	58	No documentation	-	-	-	-	58	-	-	58
2	24	B	J	11/12/2010	590910341522020	77300	550	58	No documentation	-	-	-	-	58	-	-	58
2	24	B	J	11/12/2010	590910341522020	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	24	B	J	11/12/2010	590910341522020	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	24	B	J	11/15/2010	590910341522030	77336	275	45	No documentation	-	-	-	-	45	-	-	45
2	24	B	J	11/15/2010	590910341522030	77336	275	45	No documentation	-	-	-	-	45	-	-	45
2	24	B	J	11/15/2010	590910341522030	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	24	B	J	11/15/2010	590910341522030	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	24	B	J	11/15/2010	590910341522030	77427	675	168	No documentation	-	-	-	-	168	-	-	168
2	24	B	J	11/15/2010	590910341522030	77427	675	168	No documentation	-	-	-	-	168	-	-	168

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.24**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	24	B	J	11/16/2010	590910341522040	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	24	B	J	11/16/2010	590910341522040	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	24	B	J	11/17/2010	590910341522050	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	24	B	J	11/17/2010	590910341522050	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	24	B	J	11/18/2010	590910341522060	77336	275	45	No documentation	-	-	-	-	45	-	-	45
2	24	B	J	11/18/2010	590910341522060	77336	275	45	No documentation	-	-	-	-	45	-	-	45
2	24	B	J	11/18/2010	590910341522060	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	24	B	J	11/18/2010	590910341522060	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	24	B	J	11/18/2010	590910341522060	77427	675	168	No documentation	-	-	-	-	168	-	-	168
2	24	B	J	11/18/2010	590910341522060	77427	675	168	No documentation	-	-	-	-	168	-	-	168
2	24	B	J	11/19/2010	590910341522070	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	24	B	J	11/19/2010	590910341522070	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	24	B	J	11/22/2010	590910341522080	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	24	B	J	11/22/2010	590910341522080	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	24	B	J	11/23/2010	590910341522090	77336	275	45	No documentation	-	-	-	-	45	-	-	45
2	24	B	J	11/23/2010	590910341522090	77336	275	45	No documentation	-	-	-	-	45	-	-	45
2	24	B	J	11/23/2010	590910341522090	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	24	B	J	11/23/2010	590910341522090	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	24	B	J	11/23/2010	590910341522090	77427	675	168	No documentation	-	-	-	-	168	-	-	168
2	24	B	J	11/23/2010	590910341522090	77427	675	168	No documentation	-	-	-	-	168	-	-	168
2	24	B	J	1/19/2011	590911056812820	77261	395	62	No documentation	-	-	-	-	62	-	-	62
2	24	B	J	1/19/2011	590911056812820	77261	395	62	No documentation	-	-	-	-	62	-	-	62
2	24	B	J	1/19/2011	590911056812820	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	24	B	J	1/19/2011	590911056812820	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	24	B	J	1/19/2011	590911056812820	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	24	B	J	1/19/2011	590911056812820	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	24	B	J	1/19/2011	590911056812820	77332	200	66	No documentation	-	-	-	-	66	-	-	66
2	24	B	J	1/19/2011	590911056812820	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	24	B	J	1/19/2011	590911056812820	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	24	B	J	1/20/2011	590911056812830	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	1/20/2011	590911056812830	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	1/20/2011	590911056812830	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	1/20/2011	590911056812830	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	24	B	J	1/20/2011	590911056812830	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	24	B	J	1/20/2011	590911056812830	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	24	B	J	1/21/2011	590911056812840	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	1/21/2011	590911056812840	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	24	B	J	1/24/2011	590911056812850	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	24	B	J	1/24/2011	590911056812850	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	24	B	J	1/25/2011	590911056812860	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	1/25/2011	590911056812860	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	1/25/2011	590911056812860	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	1/25/2011	590911056812860	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	24	B	J	1/25/2011	590911056812860	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	24	B	J	1/25/2011	590911056812860	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	24	B	J	1/26/2011	590911056812870	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	24	B	J	1/26/2011	590911056812870	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	24	B	J	1/27/2011	590911056812880	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	1/27/2011	590911056812880	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	24	B	J	1/28/2011	590911056812890	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	1/28/2011	590911056812890	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	1/28/2011	590911056812890	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	1/28/2011	590911056812890	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	24	B	J	1/28/2011	590911056812890	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	24	B	J	1/28/2011	590911056812890	77427	675	154	No documentation	-	-	-	-	154	-	-	154

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.24**

Summary of Reviewed Sampled Claims [1]

Patient B. J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	24	B	J	1/31/2011	590911056812900	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	24	B	J	1/31/2011	590911056812900	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	24	B	J	2/1/2011	590911056812910	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	2/1/2011	590911056812910	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	24	B	J	2/2/2011	590911056812920	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	2/2/2011	590911056812920	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	2/2/2011	590911056812920	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	24	B	J	2/2/2011	590911056812920	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	24	B	J	2/2/2011	590911056812920	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	24	B	J	2/2/2011	590911056812920	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	24	B	J	2/3/2011	590911056812930	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	2/3/2011	590911056812930	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	24	B	J	2/4/2011	590911056812940	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	24	B	J	2/4/2011	590911056812940	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	24	B	J	2/4/2011	590911056812940	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	2/4/2011	590911056812940	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	24	B	J	2/7/2011	590911056812950	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	2/7/2011	590911056812950	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	2/7/2011	590911056812950	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	24	B	J	2/7/2011	590911056812950	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	24	B	J	2/7/2011	590911056812950	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	24	B	J	2/7/2011	590911056812950	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	24	B	J	2/8/2011	590911056812960	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	2/8/2011	590911056812960	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	24	B	J	2/9/2011	590911056812970	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	24	B	J	2/9/2011	590911056812970	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	24	B	J	2/10/2011	590911056812980	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	2/10/2011	590911056812980	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	2/10/2011	590911056812980	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	2/10/2011	590911056812980	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	24	B	J	2/10/2011	590911056812980	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	24	B	J	2/10/2011	590911056812980	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	24	B	J	2/11/2011	590911056812990	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	2/11/2011	590911056812990	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	24	B	J	2/14/2011	590911056813000	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	24	B	J	2/14/2011	590911056813000	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	24	B	J	2/15/2011	590911056813010	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	2/15/2011	590911056813010	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	2/15/2011	590911056813010	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	2/15/2011	590911056813010	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	24	B	J	2/15/2011	590911056813010	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	24	B	J	2/15/2011	590911056813010	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	24	B	J	2/16/2011	590911056813020	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	24	B	J	2/17/2011	590911056813030	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	2/18/2011	590911056813040	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	24	B	J	2/18/2011	590911056813040	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	24	B	J	2/18/2011	590911056813040	77427	675	154	No documentation	-	-	-	-	154	-	-	154
							$ 76,505	$ 34,726		$	$	$	$ 15,741	$ 7,364	$ 5,328	$ 5,663	$ 34,096

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.25**

Summary of Reviewed Sampled Claims [1]

Patient V.J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	25	V	J	11/30/2011	591012021801680	77261	$ 395	$ 62	No documentation	$ -	$ -	$ -	$ -	$ 62	$ -	$ -	$ 62
2	25	V	J	11/30/2011	591012021801680	77261	395	62	No documentation	-	-	-	-	62	-	-	62
2	25	V	J	11/30/2011	591012021801680	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	25	V	J	11/30/2011	591012021801680	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	25	V	J	11/30/2011	591012021801680	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	25	V	J	11/30/2011	591012021801680	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	25	V	J	11/30/2011	591012021801680	77332	200	66	No documentation	-	-	-	-	66	-	-	66
2	25	V	J	11/30/2011	591012021801680	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	25	V	J	11/30/2011	591012021801680	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	25	V	J	11/30/2011	591012021801680	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	25	V	J	11/30/2011	591012021801680	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	25	V	J	12/1/2011	591012021802050	77336	275	44	No documentation	-	-	-	44	-	-	-	44
2	25	V	J	12/1/2011	591012021802050	77336	275	44	No documentation	-	-	-	44	-	-	-	44
2	25	V	J	12/1/2011	591012021802050	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	25	V	J	12/1/2011	591012021802050	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/1/2011	591012021802050	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/1/2011	591012021802050	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/1/2011	591012021802050	77427	675	154	No documentation	-	-	-	154	-	-	-	154
2	25	V	J	12/1/2011	591012021802050	77427	675	154	No documentation	-	-	-	154	-	-	-	154
2	25	V	J	12/2/2011	591012021801980	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	25	V	J	12/2/2011	591012021801980	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/2/2011	591012021801980	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/2/2011	591012021801980	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/13/2011	591012021802080	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	25	V	J	12/13/2011	591012021802080	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/13/2011	591012021802080	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/13/2011	591012021802080	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/14/2011	591012021801780	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	25	V	J	12/14/2011	591012021801780	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	25	V	J	12/14/2011	591012021801780	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	25	V	J	12/14/2011	591012021801780	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	25	V	J	12/14/2011	591012021801780	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	25	V	J	12/14/2011	591012021801780	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	25	V	J	12/14/2011	591012021801780	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	25	V	J	12/14/2011	591012021801780	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	25	V	J	12/15/2011	591012021802110	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	25	V	J	12/15/2011	591012021802110	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/15/2011	591012021802110	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/15/2011	591012021802110	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/16/2011	591012021802140	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	25	V	J	12/16/2011	591012021802140	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/16/2011	591012021802140	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/16/2011	591012021802140	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/19/2011	591012021802260	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	25	V	J	12/19/2011	591012021802260	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	25	V	J	12/19/2011	591012021802260	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	25	V	J	12/19/2011	591012021802260	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	25	V	J	12/19/2011	591012021802260	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	25	V	J	12/19/2011	591012021802260	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	25	V	J	12/19/2011	591012021802260	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	25	V	J	12/19/2011	591012021802260	77427	675	154	No documentation	-	-	-	-	154	-	-	154

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.25**

Summary of Reviewed Sampled Claims [1]

Patient V.J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	25	V	J	12/20/2011	591012021802220	77402	550	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	25	V	J	12/20/2011	591012021802220	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/20/2011	591012021802220	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/20/2011	591012021802220	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/21/2011	591012021802200	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	25	V	J	12/21/2011	591012021802200	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	25	V	J	12/21/2011	591012021802200	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	25	V	J	12/21/2011	591012021802200	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	25	V	J	12/22/2011	591012021802290	77336	275	44	No documentation	-	-	-	44	-	-	-	44
2	25	V	J	12/22/2011	591012021802290	77336	275	44	No documentation	-	-	-	44	-	-	-	44
2	25	V	J	12/22/2011	591012021802290	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	25	V	J	12/22/2011	591012021802290	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/22/2011	591012021802290	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/22/2011	591012021802290	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/22/2011	591012021802290	77427	675	154	No documentation	-	-	-	154	-	-	-	154
2	25	V	J	12/22/2011	591012021802290	77427	675	154	No documentation	-	-	-	154	-	-	-	154
2	25	V	J	12/23/2011	591012021802190	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	25	V	J	12/23/2011	591012021802190	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/23/2011	591012021802190	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/23/2011	591012021802190	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/27/2011	591012021802320	77300	550	59	No documentation	-	-	-	59	-	-	-	59
2	25	V	J	12/27/2011	591012021802320	77300	550	59	No documentation	-	-	-	59	-	-	-	59
2	25	V	J	12/27/2011	591012021802320	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	25	V	J	12/27/2011	591012021802320	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/27/2011	591012021802320	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/27/2011	591012021802320	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/28/2011	591012021802350	77336	275	44	No documentation	-	-	-	44	-	-	-	44
2	25	V	J	12/28/2011	591012021802350	77336	275	44	No documentation	-	-	-	44	-	-	-	44
2	25	V	J	12/28/2011	591012021802350	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	25	V	J	12/28/2011	591012021802350	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/28/2011	591012021802350	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/28/2011	591012021802350	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/28/2011	591012021802350	77427	675	154	No documentation	-	-	-	154	-	-	-	154
2	25	V	J	12/28/2011	591012021802350	77427	675	154	No documentation	-	-	-	154	-	-	-	154
2	25	V	J	12/29/2011	591012021797730	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	25	V	J	12/29/2011	591012021797730	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/29/2011	591012021797730	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/29/2011	591012021797730	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/30/2011	591012021797660	77402	550	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	25	V	J	12/30/2011	591012021797660	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/30/2011	591012021797660	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	12/30/2011	591012021797660	77402	550	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	25	V	J	1/3/2012	591012021797700	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	25	V	J	1/3/2012	591012021797700	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	25	V	J	1/3/2012	591012021797700	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	25	V	J	1/3/2012	591012021797700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	25	V	J	1/3/2012	591012021797700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	25	V	J	1/3/2012	591012021797700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.25**

Summary of Reviewed Sampled Claims [1]

Patient V.J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	25	V	J	1/3/2012	591012021797700	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	25	V	J	1/3/2012	591012021797700	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	25	V	J	1/4/2012	591012021797630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	1/4/2012	591012021797630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	1/4/2012	591012021797630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	1/4/2012	591012021797630	77402	550	196	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	161	-	161
2	25	V	J	1/5/2012	591012021802380	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	25	V	J	1/5/2012	591012021802380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	1/5/2012	591012021802380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	1/5/2012	591012021802380	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	1/6/2012	591012021797790	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	25	V	J	1/6/2012	591012021797790	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	25	V	J	1/6/2012	591012021797790	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	25	V	J	1/6/2012	591012021797790	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	1/6/2012	591012021797790	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	1/6/2012	591012021797790	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	1/6/2012	591012021797790	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	25	V	J	1/6/2012	591012021797790	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	25	V	J	4/20/2012	591112167913580	77261	395	60	No documentation	-	-	-	60	-	-	-	60
2	25	V	J	4/20/2012	591112167913580	77261	395	60	No documentation	-	-	-	60	-	-	-	60
2	25	V	J	4/20/2012	591112167913580	77280	375	158	No documentation	-	-	-	158	-	-	-	158
2	25	V	J	4/20/2012	591112167913580	77280	375	158	No documentation	-	-	-	158	-	-	-	158
2	25	V	J	4/20/2012	591112167913580	77300	575	57	No documentation	-	-	-	57	-	-	-	57
2	25	V	J	4/20/2012	591112167913580	77300	575	57	No documentation	-	-	-	57	-	-	-	57
2	25	V	J	4/20/2012	591112167913580	77332	200	65	No documentation	-	-	-	65	-	-	-	65
2	25	V	J	4/20/2012	591112167913580	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	25	V	J	4/20/2012	591112167913580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	25	V	J	4/23/2012	591112167913570	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	25	V	J	4/23/2012	591112167913570	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	25	V	J	4/23/2012	591112167913570	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	25	V	J	4/23/2012	591112167913570	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	4/23/2012	591112167913570	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	25	V	J	4/23/2012	591112167913570	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	25	V	J	4/25/2012	591112167913630	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	25	V	J	4/25/2012	591112167913630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	4/26/2012	591112167913610	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	25	V	J	4/26/2012	591112167913610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	25	V	J	4/27/2012	591112167913600	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	25	V	J	4/27/2012	591112167913600	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	25	V	J	4/27/2012	591112167913600	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	25	V	J	4/27/2012	591112167913600	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	25	V	J	4/27/2012	591112167913600	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	25	V	J	4/27/2012	591112167913600	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	25	V	J	4/30/2012	591112167913650	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	25	V	J	4/30/2012	591112167913650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	5/1/2012	591112167913660	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	25	V	J	5/1/2012	591112167913660	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	25	V	J	5/2/2012	591112167913690	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	25	V	J	5/2/2012	591112167913690	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	25	V	J	5/2/2012	591112167913690	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	25	V	J	5/2/2012	591112167913690	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	5/2/2012	591112167913690	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	25	V	J	5/2/2012	591112167913690	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	25	V	J	5/3/2012	591112167913670	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.25**

Summary of Reviewed Sampled Claims [1]

Patient V.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	25	V	J	5/3/2012	591112167913670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	25	V	J	5/4/2012	591112167913680	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	25	V	J	5/4/2012	591112167913680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	25	V	J	5/7/2012	591112167913700	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	25	V	J	5/7/2012	591112167913700	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	25	V	J	5/7/2012	591112167913700	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	25	V	J	5/7/2012	591112167913700	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	5/7/2012	591112167913700	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	25	V	J	5/7/2012	591112167913700	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	25	V	J	5/8/2012	591112167913750	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	25	V	J	5/8/2012	591112167913750	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	25	V	J	5/9/2012	591112167913730	77300	575	57	No documentation	-	-	-	-	57	-	-	57
2	25	V	J	5/9/2012	591112167913730	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	25	V	J	5/9/2012	591112167913730	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	5/10/2012	591112167913720	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	25	V	J	5/10/2012	591112167913720	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	25	V	J	5/10/2012	591112167913720	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	25	V	J	5/10/2012	591112167913720	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	25	V	J	5/10/2012	591112167913720	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	25	V	J	5/10/2012	591112167913720	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	25	V	J	5/11/2012	591112167913740	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	25	V	J	5/11/2012	591112167913740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	25	V	J	5/15/2012	591112167913710	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	25	V	J	5/15/2012	591112167913710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	25	V	J	5/16/2012	591112167913760	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	25	V	J	5/16/2012	591112167913760	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	25	V	J	5/16/2012	591112167913760	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	25	V	J	5/16/2012	591112167913760	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	25	V	J	5/16/2012	591112167913760	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	25	V	J	5/16/2012	591112167913760	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	25	V	J	3/19/2014	591114122086830	77261	395	59	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	59	59
2	25	V	J	3/19/2014	591114122086830	77261	395	59	No documentation	-	-	-	-	59	-	-	59
2	25	V	J	3/19/2014	591114122086830	77280	375	211	No documentation	-	-	-	-	211	-	-	211
2	25	V	J	3/19/2014	591114122086830	77280	375	211	No documentation	-	-	-	-	211	-	-	211
2	25	V	J	3/19/2014	591114122086830	77300	575	52	No documentation	-	-	-	-	52	-	-	52
2	25	V	J	3/19/2014	591114122086830	77300	575	52	No documentation	-	-	-	-	52	-	-	52
2	25	V	J	3/19/2014	591114122086830	77332	200	63	No documentation	-	-	-	-	63	-	-	63
2	25	V	J	3/20/2014	591114122086840	77336	275	58	No documentation	-	-	-	-	58	-	-	58
2	25	V	J	3/20/2014	591114122086840	77427	675	146	No documentation	-	-	-	-	146	-	-	146
2	25	V	J	3/25/2014	591114122086900	77336	275	58	No documentation	-	-	-	58	-	-	-	58
2	25	V	J	3/25/2014	591114122086900	77427	675	146	No documentation	-	-	-	146	-	-	-	146
2	25	V	J	3/28/2014	591114122086920	77336	275	58	No documentation	-	-	-	-	58	-	-	58
2	25	V	J	3/28/2014	591114122086920	77427	675	146	No documentation	-	-	-	-	146	-	-	146
2	25	V	J	4/2/2014	591114122086950	77336	275	58	No documentation	-	-	-	-	58	-	-	58
2	25	V	J	4/2/2014	591114122086950	77427	675	146	No documentation	-	-	-	-	146	-	-	146
2	25	V	J	4/4/2014	591114122082880	77300	575	52	No documentation	-	-	-	52	-	-	-	52
2	25	V	J	4/4/2014	591114122082880	77300	575	52	No documentation	-	-	-	52	-	-	-	52
2	25	V	J	4/7/2014	591114122086960	77336	275	58	No documentation	-	-	-	-	58	-	-	58
2	25	V	J	4/7/2014	591114122086960	77427	675	146	No documentation	-	-	-	-	146	-	-	146
2	25	V	J	4/10/2014	591114122082920	77336	275	58	No documentation	-	-	-	58	-	-	-	58
2	25	V	J	4/10/2014	591114122082920	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	25	V	J	4/10/2014	591114122082920	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	25	V	J	4/10/2014	591114122082920	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	25	V	J	4/10/2014	591114122082920	77427	675	146	No documentation	-	-	-	146	-	-	-	146
2	25	V	J	4/11/2014	591114122082950	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	25	V	J	4/11/2014	591114122082950	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	25	V	J	4/11/2014	591114122082950	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	25	V	J	4/14/2014	591114122083080	77402	550	218	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	183	-	183

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.25**

Summary of Reviewed Sampled Claims [1]

Patient V.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	25	V	J	4/14/2014	591114122083080	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	25	V	J	4/14/2014	591114122083080	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	218	218
2	25	V	J	4/15/2014	591114122083040	77336	275	58	No documentation	-	-	-	58	-	-	-	58
2	25	V	J	4/15/2014	591114122083040	77402	550	218	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	218	-	-	-	218
2	25	V	J	4/15/2014	591114122083040	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	25	V	J	4/15/2014	591114122083040	77402	550	218	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	218	-	-	-	218
2	25	V	J	4/15/2014	591114122083040	77427	675	146	No documentation	-	-	-	146	-	-	-	146
							$ 112,095	$ 45,443		$	$	$	$ 27,271	$ 4,843	$ 3,843	$ 8,961	$ 44,918

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.26**

Summary of Reviewed Sampled Claims [1]

Patient B. W.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	26	B	W	2/3/2011	590911062792560	77261	$ 395	$ 62	No documentation	$ -	$ -	$ -	$ -	$ 62	$ -	$ -	$ 62
2	26	B	W	2/3/2011	590911062792560	77261	395	62	No documentation	-	-	-	-	62	-	-	62
2	26	B	W	2/3/2011	590911062792560	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	26	B	W	2/3/2011	590911062792560	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	26	B	W	2/3/2011	590911062792560	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	26	B	W	2/3/2011	590911062792560	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	26	B	W	2/3/2011	590911062792560	77332	200	66	No documentation	-	-	-	-	66	-	-	66
2	26	B	W	2/3/2011	590911062792560	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	26	B	W	2/3/2011	590911062792560	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	26	B	W	2/4/2011	590911062792570	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	2/4/2011	590911062792570	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	2/4/2011	590911062792570	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	26	B	W	2/4/2011	590911062792570	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	26	B	W	2/4/2011	590911062792570	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	26	B	W	2/4/2011	590911062792570	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	26	B	W	2/7/2011	590911062792580	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	26	B	W	2/7/2011	590911062792580	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	26	B	W	2/8/2011	590911062792590	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	26	B	W	2/8/2011	590911062792590	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	26	B	W	2/9/2011	590911062792600	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	2/9/2011	590911062792600	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	2/9/2011	590911062792600	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	26	B	W	2/9/2011	590911062792600	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	26	B	W	2/9/2011	590911062792600	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	26	B	W	2/9/2011	590911062792600	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	26	B	W	2/10/2011	590911062792610	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	26	B	W	2/10/2011	590911062792610	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	26	B	W	2/11/2011	590911062792620	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	26	B	W	2/11/2011	590911062792620	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	26	B	W	2/14/2011	590911062792630	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	2/14/2011	590911062792630	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	2/14/2011	590911062792630	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	26	B	W	2/14/2011	590911062792630	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	26	B	W	2/14/2011	590911062792630	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	26	B	W	2/14/2011	590911062792630	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	26	B	W	2/15/2011	590911062792640	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	26	B	W	2/15/2011	590911062792640	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	26	B	W	2/16/2011	590911062792650	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	26	B	W	2/16/2011	590911062792650	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	26	B	W	2/17/2011	590911062792660	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	2/17/2011	590911062792660	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	2/17/2011	590911062792660	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	26	B	W	2/17/2011	590911062792660	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	26	B	W	2/17/2011	590911062792660	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	26	B	W	2/17/2011	590911062792660	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	26	B	W	2/18/2011	590911062792670	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	26	B	W	2/18/2011	590911062792670	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	26	B	W	2/21/2011	590911062792680	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	26	B	W	2/21/2011	590911062792680	77300	550	59	No documentation	-	-	-	-	59	-	-	59
2	26	B	W	2/21/2011	590911062792680	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	26	B	W	2/21/2011	590911062792680	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	426	-	-	-	426
2	26	B	W	2/22/2011	590911062792690	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	2/22/2011	590911062792690	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	2/22/2011	590911062792690	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	26	B	W	2/22/2011	590911062792690	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	26	B	W	2/22/2011	590911062792690	77427	675	154	No documentation	-	-	-	-	154	-	-	154

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.26**

Summary of Reviewed Sampled Claims [1]

Patient B. W.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	26	B	W	2/22/2011	590911062792690	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	26	B	W	2/23/2011	590911062792700	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	26	B	W	2/23/2011	590911062792700	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	26	B	W	2/24/2011	590911062792710	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	26	B	W	2/24/2011	590911062792710	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	26	B	W	2/25/2011	590911062792720	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	2/25/2011	590911062792720	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	2/25/2011	590911062792720	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	26	B	W	2/25/2011	590911062792720	77407	550	426	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	426	-	-	-	426
2	26	B	W	2/25/2011	590911062792720	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	26	B	W	2/25/2011	590911062792720	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	26	B	W	2/28/2011	590911062792730	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	26	B	W	2/28/2011	590911062792730	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	26	B	W	3/1/2011	590911062792740	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	26	B	W	3/1/2011	590911062792740	77407	550	426	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	26	B	W	3/2/2011	590911062792750	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	3/2/2011	590911062792750	77336	275	44	No documentation	-	-	-	-	44	-	-	44
2	26	B	W	3/2/2011	590911062792750	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	26	B	W	3/2/2011	590911062792750	77407	550	426	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	391	-	391
2	26	B	W	3/2/2011	590911062792750	77427	675	154	No documentation	-	-	-	-	154	-	-	154
2	26	B	W	3/2/2011	590911062792750	77427	675	154	No documentation	-	-	-	-	154	-	-	154
							$ 37,240	$ 17,923		$	$	$	$ 7,925	$ 3,515	$ 3,520	$ 2,649	$ 17,609

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.27**

Summary of Reviewed Sampled Claims [1]

Patient D.J.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	27	D	J	8/1/2012	590912290078240	77261	$ 395	$ 60	No documentation	$ -	$ -	$ -	$ 60	$ -	$ -	$ -	$ 60
2	27	D	J	8/1/2012	590912290078240	77261	395	60	No documentation	-	-	-	60	-	-	-	60
2	27	D	J	8/1/2012	590912290078240	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	27	D	J	8/1/2012	590912290078240	77280	375	158	No documentation	-	-	-	-	158	-	-	158
2	27	D	J	8/1/2012	590912290078240	77300	575	57	No documentation	-	-	-	-	57	-	-	57
2	27	D	J	8/1/2012	590912290078240	77300	575	57	No documentation	-	-	-	-	57	-	-	57
2	27	D	J	8/1/2012	590912290078240	77332	200	65	No documentation	-	-	-	-	65	-	-	65
2	27	D	J	8/1/2012	590912290078240	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	27	D	J	8/1/2012	590912290078240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/1/2012	590912290078240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/1/2012	590912290078240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/2/2012	590912290078290	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	27	D	J	8/2/2012	590912290078290	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	27	D	J	8/2/2012	590912290078290	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	27	D	J	8/2/2012	590912290078290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/2/2012	590912290078290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/2/2012	590912290078290	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/2/2012	590912290078290	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	27	D	J	8/2/2012	590912290078290	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	27	D	J	8/3/2012	590912290078310	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	27	D	J	8/3/2012	590912290078310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/3/2012	590912290078310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/3/2012	590912290078310	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/6/2012	590912290078390	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	27	D	J	8/6/2012	590912290078390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/6/2012	590912290078390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/6/2012	590912290078390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/7/2012	590912290078370	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	27	D	J	8/7/2012	590912290078370	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	27	D	J	8/7/2012	590912290078370	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	27	D	J	8/7/2012	590912290078370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/7/2012	590912290078370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/7/2012	590912290078370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/7/2012	590912290078370	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	27	D	J	8/7/2012	590912290078370	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	27	D	J	8/8/2012	590912290078350	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	27	D	J	8/8/2012	590912290078350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/8/2012	590912290078350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/8/2012	590912290078350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/9/2012	590912290078330	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	27	D	J	8/9/2012	590912290078330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/9/2012	590912290078330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/9/2012	590912290078330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/10/2012	590912290078430	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	27	D	J	8/10/2012	590912290078430	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	27	D	J	8/10/2012	590912290078430	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	27	D	J	8/10/2012	590912290078430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/10/2012	590912290078430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/10/2012	590912290078430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/10/2012	590912290078430	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	27	D	J	8/10/2012	590912290078430	77427	675	151	No documentation	-	-	-	-	151	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.27**

Summary of Reviewed Sampled Claims [1]

Patient D.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	27	D	J	8/13/2012	590912290078410	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	27	D	J	8/13/2012	590912290078410	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/13/2012	590912290078410	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/13/2012	590912290078410	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/14/2012	590912290078450	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	27	D	J	8/14/2012	590912290078450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/14/2012	590912290078450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/14/2012	590912290078450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/15/2012	590912290078550	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	27	D	J	8/15/2012	590912290078550	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	27	D	J	8/15/2012	590912290078550	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	27	D	J	8/15/2012	590912290078550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/15/2012	590912290078550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/15/2012	590912290078550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/15/2012	590912290078550	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	27	D	J	8/15/2012	590912290078550	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	27	D	J	8/16/2012	590912290078510	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	27	D	J	8/16/2012	590912290078510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/16/2012	590912290078510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/16/2012	590912290078510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/17/2012	590912290078490	77300	575	57	No documentation	-	-	-	57	-	-	-	57
2	27	D	J	8/17/2012	590912290078490	77300	575	57	No documentation	-	-	-	57	-	-	-	57
2	27	D	J	8/17/2012	590912290078490	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	27	D	J	8/17/2012	590912290078490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/17/2012	590912290078490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/17/2012	590912290078490	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/20/2012	590912290078470	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	27	D	J	8/20/2012	590912290078470	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	27	D	J	8/20/2012	590912290078470	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	27	D	J	8/20/2012	590912290078470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/20/2012	590912290078470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/20/2012	590912290078470	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/20/2012	590912290078470	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	27	D	J	8/20/2012	590912290078470	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	27	D	J	8/21/2012	590912290078530	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	27	D	J	8/21/2012	590912290078530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/21/2012	590912290078530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/21/2012	590912290078530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/22/2012	590912290078610	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	27	D	J	8/22/2012	590912290078610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/22/2012	590912290078610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/22/2012	590912290078610	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/23/2012	590912290078590	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	27	D	J	8/23/2012	590912290078590	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	27	D	J	8/23/2012	590912290078590	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	27	D	J	8/23/2012	590912290078590	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/23/2012	590912290078590	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/23/2012	590912290078590	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.27**

Summary of Reviewed Sampled Claims [1]

Patient D.J.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	27	D	J	8/23/2012	590912290078590	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	27	D	J	8/23/2012	590912290078590	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	27	D	J	8/24/2012	590912290078630	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	27	D	J	8/24/2012	590912290078630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/24/2012	590912290078630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/24/2012	590912290078630	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	27	D	J	8/27/2012	590912290078650	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	27	D	J	8/27/2012	590912290078650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/27/2012	590912290078650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/27/2012	590912290078650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/28/2012	590912290078570	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	27	D	J	8/28/2012	590912290078570	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	27	D	J	8/28/2012	590912290078570	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	27	D	J	8/28/2012	590912290078570	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/28/2012	590912290078570	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/28/2012	590912290078570	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	27	D	J	8/28/2012	590912290078570	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	27	D	J	8/28/2012	590912290078570	77427	675	151	No documentation	-	-	-	-	151	-	-	151
							$ 61,340	$ 28,072		$ -	$ -	$ -	$ 9,633	$ 2,399	$ 3,555	$ 12,030	$ 27,617

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.28**

Summary of Reviewed Sampled Claims [1]

Patient D.T.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	28	D	T	4/29/2010	590910162555270	77261	$ 395	$ 61	A treatment session includes all lesions. May not be billed separately for each lesion	$ -	$ -	$ -	$ 61	$ -	$ -	$ -	$ 61
2	28	D	T	4/29/2010	590910162555210	77261	395	28	no documentation	-	-	-	28	-	-	-	28
2	28	D	T	4/29/2010	590910162555210	77280	375	146	no documentation	-	-	-	146	-	-	-	146
2	28	D	T	4/29/2010	590910162555270	77280	375	114	no documentation	-	-	-	114	-	-	-	114
2	28	D	T	4/29/2010	590910162555210	77300	550	57	no documentation	-	-	-	57	-	-	-	57
2	28	D	T	4/29/2010	590910162555270	77300	550	57	no documentation	-	-	-	57	-	-	-	57
2	28	D	T	4/29/2010	590910162555210	77332	200	62	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	62	-	-	-	62
2	28	D	T	4/29/2010	590910162555210	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	4/29/2010	590910162555210	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	4/29/2010	590910162555270	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	4/29/2010	590910162555270	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	4/30/2010	590910162555210	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	4/30/2010	590910162555210	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	4/30/2010	590910162555270	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	4/30/2010	590910162555270	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/3/2010	590910162555210	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	28	D	T	5/3/2010	590910162555270	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	28	D	T	5/3/2010	590910162555210	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	22	22	-	-	-	-	-
2	28	D	T	5/3/2010	590910162555210	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/3/2010	590910162555270	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/3/2010	590910162555270	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/3/2010	590910162555210	77427	675	164	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	164	164
2	28	D	T	5/3/2010	590910162555270	77427	675	164	no documentation	-	-	-	-	164	-	-	164
2	28	D	T	5/4/2010	590910162555220	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	5/4/2010	590910162555220	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/4/2010	590910162555280	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/4/2010	590910162555280	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/5/2010	590910162555220	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	28	D	T	5/5/2010	590910162555280	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	28	D	T	5/5/2010	590910162555220	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	22	22	-	-	-	-	-
2	28	D	T	5/5/2010	590910162555220	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/5/2010	590910162555280	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/5/2010	590910162555280	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/5/2010	590910162555220	77427	675	164	no documentation	-	-	-	-	164	-	-	164
2	28	D	T	5/5/2010	590910162555280	77427	675	164	no documentation	-	-	-	-	164	-	-	164
2	28	D	T	5/7/2010	590910162555220	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	5/7/2010	590910162555220	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/7/2010	590910162555280	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/7/2010	590910162555280	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/10/2010	590910162555220	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	5/10/2010	590910162555220	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/10/2010	590910162555280	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/10/2010	590910162555280	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/11/2010	590910162555230	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	28	D	T	5/11/2010	590910162555290	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	28	D	T	5/11/2010	590910162555230	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	5/11/2010	590910162555230	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/11/2010	590910162555290	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/11/2010	590910162555290	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.28**

Summary of Reviewed Sampled Claims [1]

Patient D.T.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	28	D	T	5/11/2010	590910162555230	77427	675	164	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	164	-	-	-	164
2	28	D	T	5/11/2010	590910162555290	77427	675	164	no documentation	-	-	-	164	-	-	-	164
2	28	D	T	5/12/2010	590910162555230	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	22	22	-	-	-	-	-
2	28	D	T	5/12/2010	590910162555230	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/12/2010	590910162555290	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/12/2010	590910162555290	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/13/2010	590910162555230	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	28	D	T	5/13/2010	590910162555290	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	28	D	T	5/13/2010	590910162555230	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	5/13/2010	590910162555230	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/13/2010	590910162555290	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/13/2010	590910162555290	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/13/2010	590910162555230	77427	675	164	no documentation	-	-	-	164	-	-	-	164
2	28	D	T	5/13/2010	590910162555290	77427	675	164	no documentation	-	-	-	164	-	-	-	164
2	28	D	T	5/17/2010	590910162555230	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	5/17/2010	590910162555230	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/17/2010	590910162555290	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/17/2010	590910162555290	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/18/2010	590910162555240	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	22	22	-	-	-	-	-
2	28	D	T	5/18/2010	590910162555240	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/18/2010	590910162555300	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/18/2010	590910162555300	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/20/2010	590910162555240	77300	550	57	no documentation	-	-	-	57	-	-	-	57
2	28	D	T	5/20/2010	590910162555300	77300	550	57	no documentation	-	-	-	57	-	-	-	57
2	28	D	T	5/20/2010	590910162555240	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	28	D	T	5/20/2010	590910162555300	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	28	D	T	5/20/2010	590910162555240	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	5/20/2010	590910162555240	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/20/2010	590910162555300	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/20/2010	590910162555300	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/20/2010	590910162555240	77427	675	164	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	164	-	-	-	164
2	28	D	T	5/20/2010	590910162555300	77427	675	164	no documentation	-	-	-	164	-	-	-	164
2	28	D	T	5/21/2010	590910162555240	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/21/2010	590910162555240	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/21/2010	590910162555300	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/21/2010	590910162555300	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/25/2010	590910162555250	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	28	D	T	5/25/2010	590910162555310	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	28	D	T	5/25/2010	590910162555250	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	5/25/2010	590910162555250	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/25/2010	590910162555310	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/25/2010	590910162555310	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/25/2010	590910162555250	77427	675	164	no documentation	-	-	-	164	-	-	-	164
2	28	D	T	5/25/2010	590910162555310	77427	675	164	no documentation	-	-	-	164	-	-	-	164
2	28	D	T	5/26/2010	590910162555250	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/26/2010	590910162555250	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/26/2010	590910162555310	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/26/2010	590910162555310	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	5/27/2010	590910162555250	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	22	-	-	-	22

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.28**

Summary of Reviewed Sampled Claims [1]

Patient D.T.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	28	D	T	5/27/2010	590910162555250	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/27/2010	590910162555310	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/27/2010	590910162555310	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/28/2010	590910162555250	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	28	D	T	5/28/2010	590910162555310	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	28	D	T	5/28/2010	590910162555250	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	5/28/2010	590910162555250	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/28/2010	590910162555310	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/28/2010	590910162555310	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	5/28/2010	590910162555250	77427	675	164	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	164	-	-	-	164
2	28	D	T	5/28/2010	590910162555310	77427	675	164	no documentation	-	-	-	164	-	-	-	164
2	28	D	T	6/1/2010	590910162555260	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/1/2010	590910162555260	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/1/2010	590910162555320	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/1/2010	590910162555320	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/2/2010	590910162555260	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	28	D	T	6/2/2010	590910162555320	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	28	D	T	6/2/2010	590910162555260	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/2/2010	590910162555260	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/2/2010	590910162555320	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/2/2010	590910162555320	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/2/2010	590910162555260	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	28	D	T	6/2/2010	590910162555320	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	28	D	T	6/7/2010	590910216899640	77261	395	62	no documentation	-	-	-	-	62	-	-	62
2	28	D	T	6/7/2010	590910216899700	77261	395	62	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	62	62
2	28	D	T	6/7/2010	590910216899640	77280	375	150	no documentation	-	-	-	-	150	-	-	150
2	28	D	T	6/7/2010	590910216899700	77280	375	150	no documentation	-	-	-	-	150	-	-	150
2	28	D	T	6/7/2010	590910216899640	77300	550	58	no documentation	-	-	-	-	58	-	-	58
2	28	D	T	6/7/2010	590910216899700	77300	550	58	no documentation	-	-	-	-	58	-	-	58
2	28	D	T	6/7/2010	590910216899640	77332	200	64	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	64	64
2	28	D	T	6/7/2010	590910216899640	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/7/2010	590910216899640	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/7/2010	590910216899700	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/7/2010	590910216899700	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/8/2010	590910239521470	77261	395	62	no documentation	-	-	-	62	-	-	-	62
2	28	D	T	6/8/2010	590910239521520	77261	395	62	no documentation	-	-	-	62	-	-	-	62
2	28	D	T	6/8/2010	590910239521470	77280	375	150	no documentation	-	-	-	150	-	-	-	150
2	28	D	T	6/8/2010	590910239521520	77280	375	150	no documentation	-	-	-	150	-	-	-	150
2	28	D	T	6/8/2010	590910239521470	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/8/2010	590910239521520	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/8/2010	590910239521470	77332	200	64	no documentation	-	-	-	64	-	-	-	64
2	28	D	T	6/8/2010	590910216899640	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	6/8/2010	590910216899640	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/8/2010	590910216899700	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/8/2010	590910216899700	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/9/2010	590910251506600	77261	395	62	no documentation	-	-	-	-	62	-	-	62
2	28	D	T	6/9/2010	590910253598510	77261	395	62	no documentation	-	-	-	-	62	-	-	62
2	28	D	T	6/9/2010	590910251506600	77280	375	150	no documentation	-	-	-	-	150	-	-	150
2	28	D	T	6/9/2010	590910253598510	77280	375	150	no documentation	-	-	-	-	150	-	-	150
2	28	D	T	6/9/2010	590910251506600	77300	550	58	no documentation	-	-	-	-	58	-	-	58
2	28	D	T	6/9/2010	590910253598510	77300	550	58	no documentation	-	-	-	-	58	-	-	58
2	28	D	T	6/9/2010	590910251506600	77332	200	64	no documentation	-	-	-	-	64	-	-	64
2	28	D	T	6/9/2010	590910216899640	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	28	D	T	6/9/2010	590910216899700	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	28	D	T	6/9/2010	590910216899640	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/9/2010	590910216899640	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.28**

Summary of Reviewed Sampled Claims [1]

Patient D.T.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	28	D	T	6/9/2010	590910216899700	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/9/2010	590910216899700	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/9/2010	590910216899640	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	28	D	T	6/9/2010	590910216899700	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	28	D	T	6/10/2010	590910260581760	77261	395	62	no documentation	-	-	-	62	-	-	-	62
2	28	D	T	6/10/2010	590910260581820	77261	395	62	no documentation	-	-	-	62	-	-	-	62
2	28	D	T	6/10/2010	590910260581760	77280	375	150	no documentation	-	-	-	150	-	-	-	150
2	28	D	T	6/10/2010	590910260581820	77280	375	150	no documentation	-	-	-	150	-	-	-	150
2	28	D	T	6/10/2010	590910260581760	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/10/2010	590910260581820	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/10/2010	590910260581760	77332	200	64	no documentation	-	-	-	64	-	-	-	64
2	28	D	T	6/10/2010	590910239521470	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/10/2010	590910239521520	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/10/2010	590910216899650	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	6/10/2010	590910216899650	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/10/2010	590910216899710	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/10/2010	590910216899710	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/10/2010	590910239521470	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/10/2010	590910239521520	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/11/2010	590910273563620	77261	395	62	no documentation	-	-	-	62	-	-	-	62
2	28	D	T	6/11/2010	590910273563680	77261	395	62	no documentation	-	-	-	62	-	-	-	62
2	28	D	T	6/11/2010	590910273563620	77280	375	150	no documentation	-	-	-	150	-	-	-	150
2	28	D	T	6/11/2010	590910273563680	77280	375	150	no documentation	-	-	-	150	-	-	-	150
2	28	D	T	6/11/2010	590910273563620	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/11/2010	590910273563680	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/11/2010	590910273563620	77332	200	64	no documentation	-	-	-	64	-	-	-	64
2	28	D	T	6/11/2010	590910216899650	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/11/2010	590910216899710	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/11/2010	590910216899650	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	6/11/2010	590910216899650	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/11/2010	590910216899710	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/11/2010	590910216899710	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/11/2010	590910216899650	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/11/2010	590910216899710	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/14/2010	590910291743240	77261	395	62	no documentation	-	-	-	-	62	-	-	62
2	28	D	T	6/14/2010	590910291743240	77280	375	150	no documentation	-	-	-	-	150	-	-	150
2	28	D	T	6/14/2010	590910291743240	77300	550	58	no documentation	-	-	-	-	58	-	-	58
2	28	D	T	6/14/2010	590910291743240	77332	200	64	no documentation	-	-	-	-	64	-	-	64
2	28	D	T	6/14/2010	590910239521480	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	28	D	T	6/14/2010	590910239521530	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	28	D	T	6/14/2010	590910216899650	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	22	22	-	-	-	-	-
2	28	D	T	6/14/2010	590910216899650	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/14/2010	590910216899710	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/14/2010	590910216899710	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/14/2010	590910291743240	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
2	28	D	T	6/14/2010	590910239521480	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	28	D	T	6/14/2010	590910239521530	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	28	D	T	6/15/2010	590910251506550	77336	275	45	partial documentation located, no signature	-	-	-	45	-	-	-	45
2	28	D	T	6/15/2010	590910251506610	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/15/2010	590910216899650	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	6/15/2010	590910216899650	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/15/2010	590910216899710	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/15/2010	590910216899710	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/15/2010	590910291743240	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	6/15/2010	590910251506550	77427	675	168	partial documentation located, no signature	-	-	-	168	-	-	-	168
2	28	D	T	6/15/2010	590910251506610	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/16/2010	590910216899660	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	28	D	T	6/16/2010	590910216899720	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	28	D	T	6/16/2010	590910216899660	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	22	22	-	-	-	-	-
2	28	D	T	6/16/2010	590910216899660	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/16/2010	590910216899720	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.28**

Summary of Reviewed Sampled Claims [1]

Patient D.T.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	28	D	T	6/16/2010	590910216899720	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/16/2010	590910291743240	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
2	28	D	T	6/16/2010	590910216899660	77427	675	168	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	168	168
2	28	D	T	6/16/2010	590910216899720	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	28	D	T	6/17/2010	590910239521490	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	28	D	T	6/17/2010	590910239521540	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/17/2010	590910216899660	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	6/17/2010	590910216899660	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/17/2010	590910216899720	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/17/2010	590910216899720	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/17/2010	590910291743250	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	6/17/2010	590910239521490	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	28	D	T	6/17/2010	590910239521540	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/18/2010	590910216899660	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/18/2010	590910216899720	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/18/2010	590910216899660	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	6/18/2010	590910216899660	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/18/2010	590910216899720	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/18/2010	590910216899720	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/18/2010	590910291743250	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	6/18/2010	590910216899660	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/18/2010	590910216899720	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/21/2010	590910239521490	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	28	D	T	6/21/2010	590910239521540	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	28	D	T	6/21/2010	590910216899660	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	22	22	-	-	-	-	-
2	28	D	T	6/21/2010	590910216899660	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/21/2010	590910216899720	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/21/2010	590910216899720	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/21/2010	590910291743250	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
2	28	D	T	6/21/2010	590910239521490	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	28	D	T	6/21/2010	590910239521540	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	28	D	T	6/22/2010	590910251506560	77336	275	45	partial documentation located, no signature	-	45	45	-	-	-	-	-
2	28	D	T	6/22/2010	590910251506620	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	28	D	T	6/22/2010	590910216899670	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	22	22	-	-	-	-	-
2	28	D	T	6/22/2010	590910216899670	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/22/2010	590910216899730	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/22/2010	590910216899730	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	22	22
2	28	D	T	6/22/2010	590910291743250	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	227	227
2	28	D	T	6/22/2010	590910251506560	77427	675	168	partial documentation located no signature	-	168	168	-	-	-	-	-
2	28	D	T	6/22/2010	590910251506620	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	28	D	T	6/24/2010	590910216899670	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/24/2010	590910216899730	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/24/2010	590910216899670	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/24/2010	590910216899730	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/24/2010	590910216899670	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	6/24/2010	590910216899670	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/24/2010	590910216899730	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/24/2010	590910216899730	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/24/2010	590910291743260	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	6/24/2010	590910216899670	77427	675	168	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	168	-	-	-	168
2	28	D	T	6/24/2010	590910216899730	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/25/2010	590910239521500	77300	550	58	documentation does not support time of BID Fx	-	-	-	58	-	-	-	58
2	28	D	T	6/25/2010	590910239521550	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/25/2010	590910239521500	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	28	D	T	6/25/2010	590910239521550	77336	275	45	no documentation	-	-	-	45	-	-	-	45

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.28**

Summary of Reviewed Sampled Claims [1]

Patient D.T.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	28	D	T	6/25/2010	590910216899670	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	6/25/2010	590910216899670	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/25/2010	590910216899730	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/25/2010	590910216899730	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/25/2010	590910291743260	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	6/25/2010	590910239521500	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	28	D	T	6/25/2010	590910239521550	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/28/2010	590910251506570	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/28/2010	590910251506630	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/28/2010	590910216899680	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/28/2010	590910216899740	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/28/2010	590910216899680	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	6/28/2010	590910216899680	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/28/2010	590910216899740	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/28/2010	590910216899740	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/28/2010	590910291743260	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	6/28/2010	590910216899680	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/28/2010	590910216899740	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/29/2010	590910260581790	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/29/2010	590910260581850	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/29/2010	590910239521510	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/29/2010	590910239521560	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/29/2010	590910216899680	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	6/29/2010	590910216899680	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/29/2010	590910216899740	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/29/2010	590910216899740	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/29/2010	590910291743260	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	6/29/2010	590910239521510	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/29/2010	590910239521560	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	6/30/2010	590910273563650	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/30/2010	590910273563710	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	6/30/2010	590910251506580	77336	275	45	partial documentation located no signature	-	-	-	45	-	-	-	45
2	28	D	T	6/30/2010	590910251506640	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	6/30/2010	590910216899680	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	6/30/2010	590910216899680	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/30/2010	590910216899740	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/30/2010	590910216899740	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	6/30/2010	590910291743270	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	6/30/2010	590910251506580	77427	675	168	partial documentation located no signature	-	-	-	168	-	-	-	168
2	28	D	T	6/30/2010	590910251506640	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	7/1/2010	590910291743270	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	28	D	T	7/1/2010	590910216899680	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	7/1/2010	590910216899740	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	7/1/2010	590910216899680	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	7/1/2010	590910216899680	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/1/2010	590910216899740	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/1/2010	590910216899740	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/1/2010	590910291743270	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	7/1/2010	590910216899680	77427	675	168	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	168	-	-	-	168
2	28	D	T	7/1/2010	590910216899740	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	7/2/2010	590910239521560	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	7/2/2010	590910273563660	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	7/2/2010	590910216899690	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	7/2/2010	590910216899690	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/2/2010	590910216899750	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.28**

Summary of Reviewed Sampled Claims [1]

Patient D.T.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	28	D	T	7/2/2010	590910216899750	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/2/2010	590910291743270	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	7/2/2010	590910239521510	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	28	D	T	7/2/2010	590910239521560	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	28	D	T	7/6/2010	590910216899690	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	7/6/2010	590910216899750	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	7/6/2010	590910216899690	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	7/6/2010	590910216899690	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/6/2010	590910216899750	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/6/2010	590910216899750	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/6/2010	590910291743280	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	7/6/2010	590910216899690	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	7/6/2010	590910216899750	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	7/7/2010	590910251506530	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	7/7/2010	590910251506540	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	7/7/2010	590910251506530	77401	225	22	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	7/7/2010	590910251506530	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/7/2010	590910251506540	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/7/2010	590910251506540	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/7/2010	590910291743280	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	7/7/2010	590910251506530	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	7/7/2010	590910251506540	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	7/8/2010	590910251506590	77336	275	45	partial documentation located, no signature	-	-	-	45	-	-	-	45
2	28	D	T	7/8/2010	590910251506650	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	7/8/2010	590910251506590	77401	225	22	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	22	-	-	-	22
2	28	D	T	7/8/2010	590910251506590	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/8/2010	590910251506650	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/8/2010	590910251506650	77401	225	22	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	22	-	-	-	22
2	28	D	T	7/8/2010	590910291743280	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	7/8/2010	590910251506590	77427	675	168	partial documentation located no signature	-	-	-	168	-	-	-	168
2	28	D	T	7/8/2010	590910251506650	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	7/9/2010	590910260581810	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	7/9/2010	590910260581870	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	7/9/2010	590910260581810	77401	450	44	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	44	-	-	-	44
2	28	D	T	7/9/2010	590910260581870	77401	450	44	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	44	-	-	-	44
2	28	D	T	7/9/2010	590910291743280	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	7/9/2010	590910260581810	77427	675	168	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	168	-	-	-	168
2	28	D	T	7/9/2010	590910260581870	77427	675	168	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	168	-	-	-	168
2	28	D	T	7/12/2010	590910273563670	77336	275	45	documentation does not support time of BID Fx	-	-	-	45	-	-	-	45
2	28	D	T	7/12/2010	590910273563730	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	7/12/2010	590910273563670	77401	450	44	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	44	-	-	-	44
2	28	D	T	7/12/2010	590910273563730	77401	450	44	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	44	-	-	-	44
2	28	D	T	7/12/2010	590910291743290	77402	450	227	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	227	-	-	-	227
2	28	D	T	7/12/2010	590910273563670	77427	675	168	documentation does not support time of BID Fx	-	-	-	168	-	-	-	168
2	28	D	T	7/12/2010	590910273563730	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	7/13/2010	590910291743290	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	28	D	T	7/13/2010	590910291743290	77402	450	227	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	227	-	-	-	227
2	28	D	T	7/13/2010	590910291743290	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	28	D	T	9/10/2010	590910253598510	77401	225	22	no documentation	-	-	-	22	-	-	-	22
2	28	D	T	9/10/2010	590910253598510	77401	225	22	no documentation	-	-	-	22	-	-	-	22
							$ 132,710	$ 25,940		$ -	$ 387	$ 387	$ 18,891	$ 4,253	$ -	$ 2,410	$ 25,553

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.29**

Summary of Reviewed Sampled Claims [1]

Patient W.B.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	29	W	B	10/12/2010	590910341520750	77261	$ 395	$ 62	not signed, cloned	$ -	$ -	$ -	$ 62	$ -	$ -	$ -	$ 62
2	29	W	B	10/12/2010	590910341520750	77261	395	62	not signed, cloned	-	-	-	62	-	-	-	62
2	29	W	B	10/12/2010	590910341520750	77280	375	150	no documentation	-	-	-	150	-	-	-	150
2	29	W	B	10/12/2010	590910341520750	77280	375	150	no documentation	-	-	-	150	-	-	-	150
2	29	W	B	10/12/2010	590910341520750	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	29	W	B	10/12/2010	590910341520750	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	29	W	B	10/12/2010	590910341520750	77332	200	64	no documentation	-	-	-	64	-	-	-	64
2	29	W	B	10/12/2010	590910341520750	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	29	W	B	10/12/2010	590910341520750	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	29	W	B	10/13/2010	590910341520760	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	29	W	B	10/13/2010	590910341520760	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	29	W	B	10/13/2010	590910341520760	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	29	W	B	10/13/2010	590910341520760	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	29	W	B	10/13/2010	590910341520760	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	29	W	B	10/13/2010	590910341520760	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	29	W	B	10/14/2010	590910341520770	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	29	W	B	10/14/2010	590910341520770	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	29	W	B	10/15/2010	590910341520780	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	29	W	B	10/15/2010	590910341520780	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	29	W	B	10/18/2010	590910341520790	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	29	W	B	10/18/2010	590910341520790	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	29	W	B	10/18/2010	590910341520790	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	29	W	B	10/18/2010	590910341520790	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	29	W	B	10/18/2010	590910341520790	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	29	W	B	10/18/2010	590910341520790	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	29	W	B	10/19/2010	590910341520800	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	29	W	B	10/19/2010	590910341520800	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	29	W	B	10/20/2010	590910341520810	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	29	W	B	10/20/2010	590910341520810	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	29	W	B	10/21/2010	590910341520820	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	29	W	B	10/21/2010	590910341520820	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	29	W	B	10/21/2010	590910341520820	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	29	W	B	10/21/2010	590910341520820	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	29	W	B	10/21/2010	590910341520820	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	29	W	B	10/21/2010	590910341520820	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	29	W	B	10/22/2010	590910341520830	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	29	W	B	10/22/2010	590910341520830	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	29	W	B	10/25/2010	590910341520840	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	29	W	B	10/25/2010	590910341520840	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	29	W	B	10/26/2010	590910341520850	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	29	W	B	10/26/2010	590910341520850	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	29	W	B	10/26/2010	590910341520850	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	29	W	B	10/26/2010	590910341520850	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	29	W	B	10/26/2010	590910341520850	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	29	W	B	10/26/2010	590910341520850	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	29	W	B	10/27/2010	590910341520860	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	29	W	B	10/27/2010	590910341520860	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	29	W	B	10/28/2010	590910341520870	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	29	W	B	10/28/2010	590910341520870	77300	550	58	no documentation	-	-	-	58	-	-	-	58
2	29	W	B	10/28/2010	590910341520870	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	29	W	B	10/28/2010	590910341520870	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	29	W	B	10/29/2010	590910341520880	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	29	W	B	10/29/2010	590910341520880	77336	275	45	no documentation	-	-	-	45	-	-	-	45
2	29	W	B	10/29/2010	590910341520880	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	29	W	B	10/29/2010	590910341520880	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	29	W	B	10/29/2010	590910341520880	77427	675	168	no documentation	-	-	-	168	-	-	-	168

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.29**

Summary of Reviewed Sampled Claims [1]

Patient W.B.

										"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	29	W	B	10/29/2010	590910341520880	77427	675	168	no documentation	-	-	-	168	-	-	-	168
2	29	W	B	11/1/2010	590910341520890	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	29	W	B	11/1/2010	590910341520890	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	29	W	B	11/2/2010	590910341520900	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	29	W	B	11/2/2010	590910341520900	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	29	W	B	11/3/2010	590910341520910	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	29	W	B	11/3/2010	590910341520910	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	29	W	B	11/3/2010	590910341520910	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	29	W	B	11/3/2010	590910341520910	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	29	W	B	11/3/2010	590910341520910	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	29	W	B	11/3/2010	590910341520910	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	29	W	B	11/4/2010	590910341520920	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	29	W	B	11/4/2010	590910341520920	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	29	W	B	11/5/2010	590910341520930	77407	550	368	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	368	-	-	-	368
2	29	W	B	11/5/2010	590910341520930	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	368	-	-	-	368
2	29	W	B	11/8/2010	590910341520940	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	29	W	B	11/8/2010	590910341520940	77336	275	45	no documentation	-	-	-	-	45	-	-	45
2	29	W	B	11/8/2010	590910341520940	77407	550	368	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	333	-	333
2	29	W	B	11/8/2010	590910341520940	77407	550	368	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	368	368
2	29	W	B	11/8/2010	590910341520940	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	29	W	B	11/8/2010	590910341520940	77427	675	168	no documentation	-	-	-	-	168	-	-	168
2	29	W	B	11/5/2012	591112361735920	77261	395	60	no documentation	-	-	-	-	60	-	-	60
2	29	W	B	11/5/2012	591112361735920	77261	395	60	no documentation	-	-	-	-	60	-	-	60
2	29	W	B	11/5/2012	591112361735920	77280	375	158	no documentation	-	-	-	-	158	-	-	158
2	29	W	B	11/5/2012	591112361735920	77280	375	158	no documentation	-	-	-	-	158	-	-	158
2	29	W	B	11/5/2012	591112361735920	77300	575	57	no documentation	-	-	-	-	57	-	-	57
2	29	W	B	11/5/2012	591112361735920	77300	575	57	no documentation	-	-	-	-	57	-	-	57
2	29	W	B	11/5/2012	591112361735920	77332	200	65	no documentation	-	-	-	-	65	-	-	65
2	29	W	B	11/5/2012	591112361735920	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	29	W	B	11/5/2012	591112361735920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/5/2012	591112361735920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/5/2012	591112361735920	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/6/2012	591112361736020	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	29	W	B	11/6/2012	591112361736020	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	29	W	B	11/6/2012	591112361736020	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	29	W	B	11/6/2012	591112361736020	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/6/2012	591112361736020	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/6/2012	591112361736020	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/6/2012	591112361736020	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	29	W	B	11/6/2012	591112361736020	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	29	W	B	11/8/2012	591112361736120	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	29	W	B	11/8/2012	591112361736120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/8/2012	591112361736120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/8/2012	591112361736120	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/9/2012	591112361736060	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	29	W	B	11/9/2012	591112361736060	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/9/2012	591112361736060	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/9/2012	591112361736060	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/12/2012	591112361736100	77336	275	39	no documentation	-	-	-	-	39	-	-	39
2	29	W	B	11/12/2012	591112361736100	77336	275	39	no documentation	-	-	-	-	39	-	-	39
2	29	W	B	11/12/2012	591112361736100	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	29	W	B	11/12/2012	591112361736100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/12/2012	591112361736100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.29**

Summary of Reviewed Sampled Claims [1]

Patient W.B.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	29	W	B	11/12/2012	591112361736100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/12/2012	591112361736100	77427	675	151	no documentation	-	-	-	-	151	-	-	151
2	29	W	B	11/12/2012	591112361736100	77427	675	151	no documentation	-	-	-	-	151	-	-	151
2	29	W	B	11/13/2012	591112361736080	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	29	W	B	11/13/2012	591112361736080	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/13/2012	591112361736080	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/13/2012	591112361736080	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/14/2012	591112361736040	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	29	W	B	11/14/2012	591112361736040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/14/2012	591112361736040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/14/2012	591112361736040	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/15/2012	591112361736140	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	29	W	B	11/15/2012	591112361736140	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	29	W	B	11/15/2012	591112361736140	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	29	W	B	11/15/2012	591112361736140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/15/2012	591112361736140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/15/2012	591112361736140	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/15/2012	591112361736140	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	29	W	B	11/16/2012	591112361736200	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	29	W	B	11/16/2012	591112361736200	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/16/2012	591112361736200	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/16/2012	591112361736200	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/26/2012	591112361736220	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	29	W	B	11/26/2012	591112361736220	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/26/2012	591112361736220	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/26/2012	591112361736220	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/27/2012	591112361736160	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	29	W	B	11/27/2012	591112361736160	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	29	W	B	11/27/2012	591112361736160	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	29	W	B	11/27/2012	591112361736160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/27/2012	591112361736160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/27/2012	591112361736160	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/27/2012	591112361736160	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	29	W	B	11/27/2012	591112361736160	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	29	W	B	11/28/2012	591112361736180	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	29	W	B	11/28/2012	591112361736180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/28/2012	591112361736180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/28/2012	591112361736180	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	11/29/2012	591112361736240	77300	575	57	no documentation	-	-	-	57	-	-	-	57
2	29	W	B	11/29/2012	591112361736240	77300	575	57	no documentation	-	-	-	57	-	-	-	57
2	29	W	B	11/29/2012	591112361736240	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	29	W	B	11/29/2012	591112361736240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/29/2012	591112361736240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/29/2012	591112361736240	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/30/2012	591112361736370	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	29	W	B	11/30/2012	591112361736370	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	29	W	B	11/30/2012	591112361736370	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	29	W	B	11/30/2012	591112361736370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.29**

Summary of Reviewed Sampled Claims [1]

Patient W.B.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	29	W	B	11/30/2012	591112361736370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/30/2012	591112361736370	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	11/30/2012	591112361736370	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	29	W	B	11/30/2012	591112361736370	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	29	W	B	12/3/2012	591112361736390	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	29	W	B	12/3/2012	591112361736390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	12/3/2012	591112361736390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	12/3/2012	591112361736390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	12/4/2012	591112361736260	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	29	W	B	12/4/2012	591112361736260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	12/4/2012	591112361736260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	12/4/2012	591112361736260	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	12/5/2012	591112361736330	77336	275	39	no documentation	-	-	-	-	39	-	-	39
2	29	W	B	12/5/2012	591112361736330	77336	275	39	no documentation	-	-	-	-	39	-	-	39
2	29	W	B	12/5/2012	591112361736330	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	29	W	B	12/5/2012	591112361736330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	12/5/2012	591112361736330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	12/5/2012	591112361736330	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	29	W	B	12/5/2012	591112361736330	77427	675	151	no documentation	-	-	-	-	151	-	-	151
2	29	W	B	12/5/2012	591112361736330	77427	675	151	no documentation	-	-	-	-	151	-	-	151
2	29	W	B	12/6/2012	591112361736280	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	29	W	B	12/6/2012	591112361736280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	12/6/2012	591112361736280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	12/6/2012	591112361736280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	12/7/2012	591112361736430	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	29	W	B	12/7/2012	591112361736430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	12/7/2012	591112361736430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	12/7/2012	591112361736430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	12/11/2012	591112361736510	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	29	W	B	12/11/2012	591112361736510	77336	275	39	no documentation	-	-	-	39	-	-	-	39
2	29	W	B	12/11/2012	591112361736510	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	29	W	B	12/11/2012	591112361736510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	12/11/2012	591112361736510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	12/11/2012	591112361736510	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	29	W	B	12/11/2012	591112361736510	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	29	W	B	12/11/2012	591112361736510	77427	675	151	no documentation	-	-	-	151	-	-	-	151
2	29	W	B	1/8/2013	591113056734090	77261	395	61	no documentation	-	-	-	61	-	-	-	61
2	29	W	B	1/8/2013	591113056734090	77261	395	61	no documentation	-	-	-	61	-	-	-	61
2	29	W	B	1/8/2013	591113056734090	77280	375	152	no documentation	-	-	-	152	-	-	-	152
2	29	W	B	1/8/2013	591113056734090	77280	375	152	no documentation	-	-	-	152	-	-	-	152
2	29	W	B	1/8/2013	591113056734090	77300	575	56	no documentation	-	-	-	56	-	-	-	56
2	29	W	B	1/8/2013	591113056734090	77300	575	56	no documentation	-	-	-	56	-	-	-	56
2	29	W	B	1/8/2013	591113056734090	77332	200	68	no documentation	-	-	-	68	-	-	-	68
2	29	W	B	1/8/2013	591113056734090	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	29	W	B	1/8/2013	591113056734090	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/8/2013	591113056734090	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/8/2013	591113056734090	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/9/2013	591113056734060	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	29	W	B	1/9/2013	591113056734060	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	29	W	B	1/9/2013	591113056734060	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	29	W	B	1/9/2013	591113056734060	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.29**

Summary of Reviewed Sampled Claims [1]

Patient W.B.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	29	W	B	1/9/2013	591113056734060	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/9/2013	591113056734060	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/9/2013	591113056734060	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	29	W	B	1/9/2013	591113056734060	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	29	W	B	1/10/2013	591113056734000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/10/2013	591113056734000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/10/2013	591113056734000	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/10/2013	591113056734000	77402	550	144	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	144	-	-	-	144
2	29	W	B	1/11/2013	591113056734160	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	29	W	B	1/11/2013	591113056734160	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/11/2013	591113056734160	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/11/2013	591113056734160	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/14/2013	591113056734120	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	29	W	B	1/14/2013	591113056734120	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	29	W	B	1/14/2013	591113056734120	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	29	W	B	1/14/2013	591113056734120	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/14/2013	591113056734120	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/14/2013	591113056734120	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/14/2013	591113056734120	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	29	W	B	1/14/2013	591113056734120	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	29	W	B	1/16/2013	591113056734140	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	29	W	B	1/16/2013	591113056734140	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/16/2013	591113056734140	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/16/2013	591113056734140	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/17/2013	591113056734250	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	29	W	B	1/17/2013	591113056734250	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/17/2013	591113056734250	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/17/2013	591113056734250	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/18/2013	591113056734190	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	29	W	B	1/18/2013	591113056734190	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	29	W	B	1/18/2013	591113056734190	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/18/2013	591113056734190	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/18/2013	591113056734190	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/18/2013	591113056734190	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/18/2013	591113056734190	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	29	W	B	1/21/2013	591113056734230	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	29	W	B	1/21/2013	591113056734230	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/21/2013	591113056734230	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/21/2013	591113056734230	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/22/2013	591113056734210	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	29	W	B	1/22/2013	591113056734210	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/22/2013	591113056734210	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/22/2013	591113056734210	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/23/2013	591113056734280	77336	275	37	no documentation	-	-	-	-	37	-	-	37
2	29	W	B	1/23/2013	591113056734280	77336	275	37	no documentation	-	-	-	-	37	-	-	37
2	29	W	B	1/23/2013	591113056734280	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	29	W	B	1/23/2013	591113056734280	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.29**

Summary of Reviewed Sampled Claims [1]

Patient W.B.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	29	W	B	1/23/2013	591113056734280	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/23/2013	591113056734280	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/23/2013	591113056734280	77427	675	152	no documentation	-	-	-	-	152	-	-	152
2	29	W	B	1/23/2013	591113056734280	77427	675	152	no documentation	-	-	-	-	152	-	-	152
2	29	W	B	1/25/2013	591113056734300	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	29	W	B	1/25/2013	591113056734300	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/25/2013	591113056734300	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/25/2013	591113056734300	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/28/2013	591113056734360	77300	575	56	no documentation	-	-	-	-	56	-	-	56
2	29	W	B	1/28/2013	591113056734360	77300	575	56	no documentation	-	-	-	-	56	-	-	56
2	29	W	B	1/28/2013	591113056734360	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	29	W	B	1/28/2013	591113056734360	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/28/2013	591113056734360	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/28/2013	591113056734360	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/30/2013	591113056734340	77336	275	37	no documentation	-	-	-	-	37	-	-	37
2	29	W	B	1/30/2013	591113056734340	77336	275	37	no documentation	-	-	-	-	37	-	-	37
2	29	W	B	1/30/2013	591113056734340	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	29	W	B	1/30/2013	591113056734340	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/30/2013	591113056734340	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/30/2013	591113056734340	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	1/30/2013	591113056734340	77427	675	152	no documentation	-	-	-	-	152	-	-	152
2	29	W	B	1/30/2013	591113056734340	77427	675	152	no documentation	-	-	-	-	152	-	-	152
2	29	W	B	1/31/2013	591113056734320	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	29	W	B	1/31/2013	591113056734320	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/31/2013	591113056734320	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	1/31/2013	591113056734320	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	2/1/2013	591113056734380	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	29	W	B	2/1/2013	591113056734380	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	2/1/2013	591113056734380	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	2/1/2013	591113056734380	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	2/4/2013	591113056734450	77336	275	37	no documentation	-	-	-	-	37	-	-	37
2	29	W	B	2/4/2013	591113056734450	77336	275	37	no documentation	-	-	-	-	37	-	-	37
2	29	W	B	2/4/2013	591113056734450	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	29	W	B	2/4/2013	591113056734450	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	2/4/2013	591113056734450	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	2/4/2013	591113056734450	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	2/4/2013	591113056734450	77427	675	152	no documentation	-	-	-	-	152	-	-	152
2	29	W	B	2/4/2013	591113056734450	77427	675	152	no documentation	-	-	-	-	152	-	-	152
2	29	W	B	2/6/2013	591113056734400	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	29	W	B	2/6/2013	591113056734400	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	2/6/2013	591113056734400	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	2/6/2013	591113056734400	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	29	W	B	2/7/2013	591113056734420	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	29	W	B	2/7/2013	591113056734420	77336	275	37	no documentation	-	-	-	37	-	-	-	37
2	29	W	B	2/7/2013	591113056734420	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	29	W	B	2/7/2013	591113056734420	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	2/7/2013	591113056734420	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	2/7/2013	591113056734420	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	2/7/2013	591113056734420	77427	675	152	no documentation	-	-	-	152	-	-	-	152
2	29	W	B	2/7/2013	591113056734420	77427	675	152	no documentation	-	-	-	152	-	-	-	152

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.29**

Summary of Reviewed Sampled Claims [1]

Patient W.B.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	29	W	B	2/8/2013	591813084602290	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	29	W	B	2/8/2013	591813084602290	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	2/8/2013	591813084602290	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	29	W	B	2/8/2013	591813084602290	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
							$ 160,570	$ 70,333		$	$	$	$ 41,652	$ 4,752	$ 6,614	$ 16,476	$ 69,494

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.30**

Summary of Reviewed Sampled Claims [1]

Patient L.F.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	30	L	F	3/2/2012	591112103585670	77402	$ 550	$ 308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	$ -	$ -	$ -	$ 308	$ -	$ -	$ -	$ 308
2	30	L	F	3/2/2012	591112103585670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	30	L	F	3/2/2012	591112103585670	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	30	L	F	3/5/2012	591112103585540	77300	575	57	No documentation	-	-	-	-	57	-	-	57
2	30	L	F	3/5/2012	591112103585540	77300	575	57	No documentation	-	-	-	-	57	-	-	57
2	30	L	F	3/5/2012	591112103585540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	273	-	273
2	30	L	F	3/5/2012	591112103585540	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	273	-	273
2	30	L	F	3/5/2012	591112103585540	77402	550	272	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	237	-	237
2	30	L	F	3/6/2012	591112103585580	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	30	L	F	3/6/2012	591112103585580	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	30	L	F	3/6/2012	591112103585580	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	30	L	F	3/6/2012	591112103585580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	30	L	F	3/6/2012	591112103585580	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	30	L	F	3/6/2012	591112103585580	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	30	L	F	3/6/2012	591112103585580	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	30	L	F	3/7/2012	591112103585710	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	30	L	F	3/7/2012	591112103585710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	30	L	F	3/7/2012	591112103585710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	30	L	F	3/8/2012	591112103585850	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	30	L	F	3/8/2012	591112103585850	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	30	L	F	3/8/2012	591112103585850	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	30	L	F	3/9/2012	591112137170450	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	30	L	F	3/9/2012	591112137170450	77336	275	39	No documentation	-	-	-	39	-	-	-	39
2	30	L	F	3/9/2012	591112137170450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	30	L	F	3/9/2012	591112137170450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	30	L	F	3/9/2012	591112137170450	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	30	L	F	3/9/2012	591112137170450	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	30	L	F	3/9/2012	591112137170450	77427	675	151	No documentation	-	-	-	151	-	-	-	151
2	30	L	F	3/12/2012	591112103585800	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	30	L	F	3/12/2012	591112103585800	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	30	L	F	3/12/2012	591112103585800	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	30	L	F	3/13/2012	591112103585830	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	30	L	F	3/13/2012	591112103585830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	30	L	F	3/13/2012	591112103585830	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	30	L	F	3/14/2012	591112103586100	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	30	L	F	3/14/2012	591112103586100	77336	275	39	No documentation	-	-	-	-	39	-	-	39
2	30	L	F	3/14/2012	591112103586100	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	30	L	F	3/14/2012	591112103586100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	30	L	F	3/14/2012	591112103586100	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	30	L	F	3/14/2012	591112103586100	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	30	L	F	3/14/2012	591112103586100	77427	675	151	No documentation	-	-	-	-	151	-	-	151
2	30	L	F	2/6/2013	591013095581650	77261	395	61	No documentation	-	-	-	-	61	-	-	61
2	30	L	F	2/6/2013	591013095581650	77261	395	61	No documentation	-	-	-	-	61	-	-	61
2	30	L	F	2/6/2013	591013095581650	77280	375	152	No documentation	-	-	-	-	152	-	-	152
2	30	L	F	2/6/2013	591013095581650	77280	375	152	No documentation	-	-	-	-	152	-	-	152
2	30	L	F	2/6/2013	591013095581650	77300	575	56	No documentation	-	-	-	-	56	-	-	56
2	30	L	F	2/6/2013	591013095581650	77300	575	56	No documentation	-	-	-	-	56	-	-	56
2	30	L	F	2/6/2013	591013095581650	77332	200	68	No documentation	-	-	-	-	68	-	-	68
2	30	L	F	2/6/2013	591013095581650	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	30	L	F	2/6/2013	591013095581650	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/6/2013	591013095581650	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/6/2013	591013095581650	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/7/2013	591113162244290	77336	275	35	No documentation	-	-	-	35	-	-	-	35
2	30	L	F	2/7/2013	591013095581610	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.30**

Summary of Reviewed Sampled Claims [1]

Patient L.F.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	30	L	F	2/7/2013	591013095581610	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/7/2013	591013095581610	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/7/2013	591013095581610	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/7/2013	591113162244290	77427	675	144	No documentation	-	-	-	144	-	-	-	144
2	30	L	F	2/8/2013	591013095581630	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	30	L	F	2/8/2013	591013095581630	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/8/2013	591013095581630	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/8/2013	591013095581630	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/11/2013	591013095581830	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	30	L	F	2/11/2013	591013095581830	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/11/2013	591013095581830	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/11/2013	591013095581830	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/12/2013	591113193577160	77336	275	35	No documentation	-	-	-	35	-	-	-	35
2	30	L	F	2/12/2013	591013095581850	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	30	L	F	2/12/2013	591013095581850	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/12/2013	591013095581850	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/12/2013	591013095581850	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/12/2013	591113193577160	77427	675	144	No documentation	-	-	-	144	-	-	-	144
2	30	L	F	2/14/2013	591013095581810	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	30	L	F	2/14/2013	591013095581810	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/14/2013	591013095581810	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/14/2013	591013095581810	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/15/2013	591013095582220	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	30	L	F	2/15/2013	591013095582220	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/15/2013	591013095582220	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/15/2013	591013095582220	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/18/2013	591113162244270	77336	275	35	No documentation	-	-	-	35	-	-	-	35
2	30	L	F	2/18/2013	591013095582040	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	30	L	F	2/18/2013	591013095582040	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/18/2013	591013095582040	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/18/2013	591013095582040	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/18/2013	591113162244270	77427	675	144	No documentation	-	-	-	144	-	-	-	144
2	30	L	F	2/19/2013	591013095582150	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	30	L	F	2/19/2013	591013095582150	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/19/2013	591013095582150	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/19/2013	591013095582150	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/20/2013	591013095582330	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	30	L	F	2/20/2013	591013095582330	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/20/2013	591013095582330	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/20/2013	591013095582330	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/21/2013	591113193577190	77336	275	35	No documentation	-	-	-	35	-	-	-	35
2	30	L	F	2/21/2013	591013095582350	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	30	L	F	2/21/2013	591013095582350	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/21/2013	591013095582350	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/21/2013	591013095582350	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/21/2013	591113193577190	77427	675	144	No documentation	-	-	-	144	-	-	-	144
2	30	L	F	2/22/2013	591013095582260	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.30**

Summary of Reviewed Sampled Claims [1]

Patient L.F.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	30	L	F	2/22/2013	591013095582260	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/22/2013	591013095582260	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/22/2013	591013095582260	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/25/2013	591013095582420	77300	575	56	No documentation	-	-	-	-	56	-	-	56
2	30	L	F	2/25/2013	591013095582420	77300	575	56	No documentation	-	-	-	-	56	-	-	56
2	30	L	F	2/25/2013	591013095582420	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	30	L	F	2/25/2013	591013095582420	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/25/2013	591013095582420	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/25/2013	591013095582420	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/26/2013	591113162244210	77336	275	35	No documentation	-	-	-	-	35	-	-	35
2	30	L	F	2/26/2013	591013095582380	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	30	L	F	2/26/2013	591013095582380	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/26/2013	591013095582380	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/26/2013	591013095582380	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/26/2013	591113162244210	77427	675	144	No documentation	-	-	-	-	144	-	-	144
2	30	L	F	2/27/2013	591013095582400	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	30	L	F	2/27/2013	591013095582400	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/27/2013	591013095582400	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/27/2013	591013095582400	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	30	L	F	2/28/2013	591013095582480	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	30	L	F	2/28/2013	591013095582480	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/28/2013	591013095582480	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	2/28/2013	591013095582480	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/4/2013	591113193577140	77336	275	35	No documentation	-	-	-	35	-	-	-	35
2	30	L	F	3/4/2013	591013095582460	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	30	L	F	3/4/2013	591013095582460	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/4/2013	591013095582460	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/4/2013	591013095582460	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/4/2013	591113193577140	77427	675	144	No documentation	-	-	-	144	-	-	-	144
2	30	L	F	3/5/2013	591013095582440	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	30	L	F	3/5/2013	591013095582440	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/5/2013	591013095582440	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/5/2013	591013095582440	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/6/2013	591013095582500	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/6/2013	591013095582500	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/6/2013	591013095582500	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/6/2013	591013095582500	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/7/2013	591113162244250	77336	275	35	No documentation	-	-	-	35	-	-	-	35
2	30	L	F	3/7/2013	591013095582540	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	30	L	F	3/7/2013	591013095582540	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/7/2013	591013095582540	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/7/2013	591013095582540	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	30	L	F	3/7/2013	591113162244250	77427	675	144	No documentation	-	-	-	144	-	-	-	144
							$ 76,390	$ 32,437		$ -	$ -	$ -	$ 20,059	$ 1,393	$ 3,190	$ 7,340	$ 31,982

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.31**

Summary of Reviewed Sampled Claims [1]

Patient N.F.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	31	N	F	Patient file not reviewed by Revenue Cycle Inc.						$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.32**

Summary of Reviewed Sampled Claims [1]

Patient K.M.

											"Maybe"			Incorrect				
Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	32	K	M	2/1/2012	591812088103740	77261	$ 395	$ 60	No Documentation	$ -	$ -	$ -	$ -	$ 60	$ -	$ -	$ 60
2	32	K	M	2/1/2012	591812088103740	77261	395	60	No Documentation	-	-	-	-	60	-	-	60
2	32	K	M	2/1/2012	591812088103740	77280	375	158	No Documentation	-	-	-	-	158	-	-	158
2	32	K	M	2/1/2012	591812088103740	77280	375	158	No Documentation	-	-	-	-	158	-	-	158
2	32	K	M	2/1/2012	591812088103740	77300	575	57	No Documentation	-	-	-	-	57	-	-	57
2	32	K	M	2/1/2012	591812088103740	77300	575	57	No Documentation	-	-	-	-	57	-	-	57
2	32	K	M	2/1/2012	591812088103740	77332	200	65	No Documentation	-	-	-	-	65	-	-	65
2	32	K	M	2/1/2012	591812088103740	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	32	K	M	2/1/2012	591812088103740	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	32	K	M	2/2/2012	591812088101110	77336	275	39	No Documentation	-	-	-	39	-	-	-	39
2	32	K	M	2/2/2012	591812088101110	77336	275	39	No Documentation	-	-	-	39	-	-	-	39
2	32	K	M	2/2/2012	591812088101110	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	32	K	M	2/2/2012	591812088101110	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	32	K	M	2/2/2012	591812088101110	77427	675	151	No Documentation	-	-	-	151	-	-	-	151
2	32	K	M	2/2/2012	591812088101110	77427	675	151	No Documentation	-	-	-	151	-	-	-	151
2	32	K	M	2/3/2012	591812088103650	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	32	K	M	2/3/2012	591812088103650	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	32	K	M	2/6/2012	591812088103680	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	32	K	M	2/6/2012	591812088103680	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	32	K	M	2/7/2012	591812088103710	77336	275	39	No Documentation	-	-	-	39	-	-	-	39
2	32	K	M	2/7/2012	591812088103710	77336	275	39	No Documentation	-	-	-	39	-	-	-	39
2	32	K	M	2/7/2012	591812088103710	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	32	K	M	2/7/2012	591812088103710	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	32	K	M	2/7/2012	591812088103710	77427	675	151	No Documentation	-	-	-	151	-	-	-	151
2	32	K	M	2/7/2012	591812088103710	77427	675	151	No Documentation	-	-	-	151	-	-	-	151
2	32	K	M	2/8/2012	591812088101230	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	32	K	M	2/8/2012	591812088101230	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	32	K	M	2/9/2012	591812088101190	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	32	K	M	2/9/2012	591812088101190	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	32	K	M	2/10/2012	591812088101150	77336	275	39	No Documentation	-	-	-	39	-	-	-	39
2	32	K	M	2/10/2012	591812088101150	77336	275	39	No Documentation	-	-	-	39	-	-	-	39
2	32	K	M	2/10/2012	591812088101150	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	32	K	M	2/10/2012	591812088101150	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	32	K	M	2/10/2012	591812088101150	77427	675	151	No Documentation	-	-	-	151	-	-	-	151
2	32	K	M	2/10/2012	591812088101150	77427	675	151	No Documentation	-	-	-	151	-	-	-	151
2	32	K	M	2/13/2012	591812088101170	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	32	K	M	2/13/2012	591812088101170	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	32	K	M	2/14/2012	591812088101130	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	32	K	M	2/14/2012	591812088101130	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	32	K	M	2/15/2012	591812088101320	77336	275	39	No Documentation	-	-	-	-	39	-	-	39
2	32	K	M	2/15/2012	591812088101320	77336	275	39	No Documentation	-	-	-	-	39	-	-	39
2	32	K	M	2/15/2012	591812088101320	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	32	K	M	2/15/2012	591812088101320	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	32	K	M	2/15/2012	591812088101320	77427	675	151	No Documentation	-	-	-	-	151	-	-	151
2	32	K	M	2/15/2012	591812088101320	77427	675	151	No Documentation	-	-	-	-	151	-	-	151
2	32	K	M	2/17/2012	591812088101350	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	32	K	M	2/17/2012	591812088101350	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	32	K	M	2/20/2012	591812088101250	77300	575	57	No Documentation	-	-	-	-	57	-	-	57
2	32	K	M	2/20/2012	591812088101250	77300	575	57	No Documentation	-	-	-	-	57	-	-	57
2	32	K	M	2/20/2012	591812088101250	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	32	K	M	2/20/2012	591812088101250	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	32	K	M	2/21/2012	591812088101280	77336	275	39	No Documentation	-	-	-	-	39	-	-	39
2	32	K	M	2/21/2012	591812088101280	77336	275	39	No Documentation	-	-	-	-	39	-	-	39
2	32	K	M	2/21/2012	591812088101280	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	32	K	M	2/21/2012	591812088101280	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	32	K	M	2/21/2012	591812088101280	77427	675	151	No Documentation	-	-	-	-	151	-	-	151

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.32**

Summary of Reviewed Sampled Claims [1]

Patient K.M.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	32	K	M	2/21/2012	591812088101280	77427	675	151	No Documentation	-	-	-	-	151	-	-	151
2	32	K	M	2/22/2012	591812088101390	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	32	K	M	2/22/2012	591812088101390	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	32	K	M	2/23/2012	591812088101430	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	32	K	M	2/23/2012	591812088101430	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	32	K	M	2/24/2012	591812088101550	77336	275	39	No Documentation	-	-	-	39	-	-	-	39
2	32	K	M	2/24/2012	591812088101550	77336	275	39	No Documentation	-	-	-	39	-	-	-	39
2	32	K	M	2/24/2012	591812088101550	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	32	K	M	2/24/2012	591812088101550	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	32	K	M	2/24/2012	591812088101550	77427	675	151	No Documentation	-	-	-	151	-	-	-	151
2	32	K	M	2/24/2012	591812088101550	77427	675	151	No Documentation	-	-	-	151	-	-	-	151
2	32	K	M	2/27/2012	591812088101460	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	32	K	M	2/27/2012	591812088101460	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	32	K	M	2/28/2012	591812088101480	77402	550	308	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	308	-	-	-	308
2	32	K	M	2/28/2012	591812088101480	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	308	-	-	-	308
2	32	K	M	2/29/2012	591812088101530	77336	275	39	No Documentation	-	-	-	-	39	-	-	39
2	32	K	M	2/29/2012	591812088101530	77336	275	39	No Documentation	-	-	-	-	39	-	-	39
2	32	K	M	2/29/2012	591812088101530	77402	550	308	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	273	-	273
2	32	K	M	2/29/2012	591812088101530	77402	550	308	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	308	308
2	32	K	M	2/29/2012	591812088101530	77427	675	151	No Documentation	-	-	-	-	151	-	-	151
2	32	K	M	2/29/2012	591812088101530	77427	675	151	No Documentation	-	-	-	-	151	-	-	151
							$ 39,340	$ 15,734		$	$	$	$ 7,693	$ 1,873	$ 2,735	$ 3,085	$ 15,384

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.33**

Summary of Reviewed Sampled Claims [1]

Patient B. B.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	33	B	B	2/19/2008	590908130772790	77261	$ 395	$ 56	no medical record provided	$ 56	$ -	$ 56	$ -	$ -	$ -	$ -	$ -
2	33	B	B	2/19/2008	590908130772790	77280	375	157	no medical record provided	157	-	157	-	-	-	-	-
2	33	B	B	2/19/2008	590908130772790	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
2	33	B	B	2/19/2008	590908130772790	77334	375	144	no medical record provided	144	-	144	-	-	-	-	-
2	33	B	B	2/19/2008	590908130772790	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	33	B	B	2/19/2008	590908130772790	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	2/19/2008	590908130772790	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	2/22/2008	590908130772790	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	2/22/2008	590908130772790	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	2/26/2008	590908130772810	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	33	B	B	2/26/2008	590908130772810	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	2/26/2008	590908130772810	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	2/26/2008	590908130772810	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	33	B	B	2/29/2008	590908130772810	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	2/29/2008	590908130772810	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	3/4/2008	590908130772810	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	33	B	B	3/4/2008	590908130772810	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	3/4/2008	590908130772810	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	3/4/2008	590908130772810	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	33	B	B	3/6/2008	590908130772810	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	3/6/2008	590908130772810	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	3/11/2008	590908130772820	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	33	B	B	3/11/2008	590908130772820	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	3/11/2008	590908130772820	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	3/14/2008	590908130772820	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	3/14/2008	590908130772820	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	3/14/2008	590908130772820	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	33	B	B	3/18/2008	590908130772820	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	33	B	B	3/18/2008	590908130772820	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	3/18/2008	590908130772820	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	3/21/2008	590908130772830	77300	550	64	no medical record provided	64	-	64	-	-	-	-	-
2	33	B	B	3/21/2008	590908130772830	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	3/21/2008	590908130772830	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	3/21/2008	590908130772830	77427	675	147	no medical record provided	147	-	147	-	-	-	-	-
2	33	B	B	3/25/2008	590908130772830	77336	275	73	no medical record provided	73	-	73	-	-	-	-	-
2	33	B	B	3/25/2008	590908130772830	77401	225	41	no medical record provided	41	-	41	-	-	-	-	-
2	33	B	B	2/11/2011	590911075887570	77261	395	62	no documentation	-	-	-	62	-	-	-	62
2	33	B	B	2/11/2011	590911075887570	77261	395	62	no documentation	-	-	-	62	-	-	-	62
2	33	B	B	2/11/2011	590911075887570	77280	375	158	no documentation	-	-	-	158	-	-	-	158
2	33	B	B	2/11/2011	590911075887570	77280	375	158	no documentation	-	-	-	158	-	-	-	158
2	33	B	B	2/11/2011	590911075887570	77300	550	59	no documentation	-	-	-	59	-	-	-	59
2	33	B	B	2/11/2011	590911075887570	77300	550	59	no documentation	-	-	-	59	-	-	-	59
2	33	B	B	2/11/2011	590911075887570	77332	200	66	no documentation	-	-	-	66	-	-	-	66
2	33	B	B	2/11/2011	590911075887570	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	33	B	B	2/11/2011	590911075887570	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	33	B	B	2/14/2011	590911075887580	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	33	B	B	2/14/2011	590911075887580	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	33	B	B	2/14/2011	590911075887580	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	33	B	B	2/14/2011	590911075887580	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	33	B	B	2/14/2011	590911075887580	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	33	B	B	2/14/2011	590911075887580	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	33	B	B	2/15/2011	590911075887590	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	33	B	B	2/15/2011	590911075887590	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	33	B	B	2/16/2011	590911075887600	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	33	B	B	2/16/2011	590911075887600	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	33	B	B	2/17/2011	590911075887610	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	33	B	B	2/17/2011	590911075887610	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	33	B	B	2/17/2011	590911075887610	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	33	B	B	2/17/2011	590911075887610	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	33	B	B	2/17/2011	590911075887610	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	33	B	B	2/17/2011	590911075887610	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	33	B	B	2/18/2011	590911075887620	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	33	B	B	2/18/2011	590911075887620	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	33	B	B	2/21/2011	590211097133520	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	33	B	B	2/21/2011	590211097133520	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	33	B	B	2/22/2011	590911075887630	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	33	B	B	2/22/2011	590911075887630	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	33	B	B	2/22/2011	590911075887630	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.33**

Summary of Reviewed Sampled Claims [1]

Patient B. B.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	33	B	B	2/22/2011	590911075887630	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	33	B	B	2/22/2011	590911075887630	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	33	B	B	2/22/2011	590911075887630	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	33	B	B	2/23/2011	590911075887640	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	33	B	B	2/23/2011	590911075887640	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	33	B	B	2/24/2011	590911075887650	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	33	B	B	2/24/2011	590911075887650	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	33	B	B	2/25/2011	590911075887660	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	33	B	B	2/25/2011	590911075887660	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	33	B	B	2/25/2011	590911075887660	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	33	B	B	2/25/2011	590911075887660	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	33	B	B	2/25/2011	590911075887660	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	33	B	B	2/25/2011	590911075887660	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	33	B	B	2/28/2011	590911075887670	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	33	B	B	2/28/2011	590911075887670	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	33	B	B	3/1/2011	590911075887680	77300	550	59	no documentation	-	-	-	-	59	-	-	59
2	33	B	B	3/1/2011	590911075887680	77300	550	59	no documentation	-	-	-	-	59	-	-	59
2	33	B	B	3/1/2011	590911075887680	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	33	B	B	3/1/2011	590911075887680	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	33	B	B	3/2/2011	590911075887690	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	33	B	B	3/2/2011	590911075887690	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	33	B	B	3/2/2011	590911075887690	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	33	B	B	3/2/2011	590911075887690	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	33	B	B	3/2/2011	590911075887690	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	33	B	B	3/2/2011	590911075887690	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	33	B	B	3/3/2011	590911075887700	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	33	B	B	3/3/2011	590911075887700	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	33	B	B	3/4/2011	590911075887710	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	33	B	B	3/4/2011	590911075887710	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	33	B	B	3/7/2011	590911075887720	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	33	B	B	3/7/2011	590911075887720	77336	275	44	no documentation	-	-	-	-	44	-	-	44
2	33	B	B	3/7/2011	590911075887720	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	259	-	259
2	33	B	B	3/7/2011	590911075887720	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	294	294
2	33	B	B	3/7/2011	590911075887720	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	33	B	B	3/7/2011	590911075887720	77427	675	154	no documentation	-	-	-	-	154	-	-	154
2	33	B	B	3/8/2011	590911075887730	77402	450	294	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	33	B	B	3/8/2011	590911075887730	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	33	B	B	3/9/2011	590911075887740	77402	450	294	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	294	-	-	-	294
2	33	B	B	3/9/2011	590911075887740	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	33	B	B	3/10/2011	590211097133530	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	33	B	B	3/10/2011	590911075887750	77336	275	44	no documentation	-	-	-	44	-	-	-	44
2	33	B	B	3/10/2011	590911075887750	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	33	B	B	3/10/2011	590911075887750	77402	450	294	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	294	-	-	-	294
2	33	B	B	3/10/2011	590911075887750	77427	675	154	no documentation	-	-	-	154	-	-	-	154
2	33	B	B	3/10/2011	590911075887750	77427	675	154	no documentation	-	-	-	154	-	-	-	154
							$ 46,560	$ 17,653		$ 2,367	$ -	$ 2,367	$ 8,875	$ 1,703	$ 2,074	$ 2,354	$ 15,007

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.34**

Summary of Reviewed Sampled Claims [1]

Patient A. K.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	34	A	K	1/28/2013	591813084603440	77261	$ 395	$ 61	No documentation	$ -	$ -	$ -	$ -	$ 61	$ -	$ -	$ 61
2	34	A	K	1/28/2013	591813084603440	77261	395	61	No documentation	-	-	-	-	61	-	-	61
2	34	A	K	1/28/2013	591813084603440	77280	375	152	No documentation	-	-	-	-	152	-	-	152
2	34	A	K	1/28/2013	591813084603440	77300	575	56	No documentation	-	-	-	-	56	-	-	56
2	34	A	K	1/28/2013	591813084603440	77300	575	56	No documentation	-	-	-	-	56	-	-	56
2	34	A	K	1/28/2013	591813084603440	77332	200	68	No documentation	-	-	-	-	68	-	-	68
2	34	A	K	1/28/2013	591813084603440	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	34	A	K	1/28/2013	591813084603440	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	34	A	K	1/29/2013	591813084603590	77336	275	37	No documentation	-	-	-	-	37	-	-	37
2	34	A	K	1/29/2013	591813084603590	77336	275	37	No documentation	-	-	-	-	37	-	-	37
2	34	A	K	1/29/2013	591813084603590	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	34	A	K	1/29/2013	591813084603590	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	34	A	K	1/29/2013	591813084603590	77427	675	152	No documentation	-	-	-	-	152	-	-	152
2	34	A	K	1/29/2013	591813084603590	77427	675	152	No documentation	-	-	-	-	152	-	-	152
2	34	A	K	1/30/2013	591813084603710	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	34	A	K	1/30/2013	591813084603710	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	34	A	K	1/31/2013	591813084603640	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	34	A	K	1/31/2013	591813084603640	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	34	A	K	2/1/2013	591813084603690	77336	275	37	No documentation	-	-	-	37	-	-	-	37
2	34	A	K	2/1/2013	591813084603690	77336	275	37	No documentation	-	-	-	37	-	-	-	37
2	34	A	K	2/1/2013	591813084603690	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	34	A	K	2/1/2013	591813084603690	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	34	A	K	2/1/2013	591813084603690	77427	675	152	No documentation	-	-	-	152	-	-	-	152
2	34	A	K	2/1/2013	591813084603690	77427	675	152	No documentation	-	-	-	152	-	-	-	152
2	34	A	K	2/4/2013	591813084603660	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	34	A	K	2/4/2013	591813084603660	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	34	A	K	2/5/2013	591813084603610	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	34	A	K	2/5/2013	591813084603610	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	34	A	K	2/6/2013	591813084603730	77336	275	37	No documentation	-	-	-	-	37	-	-	37
2	34	A	K	2/6/2013	591813084603730	77336	275	37	No documentation	-	-	-	-	37	-	-	37
2	34	A	K	2/6/2013	591813084603730	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	34	A	K	2/6/2013	591813084603730	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	34	A	K	2/6/2013	591813084603730	77427	675	152	No documentation	-	-	-	-	152	-	-	152
2	34	A	K	2/6/2013	591813084603730	77427	675	152	No documentation	-	-	-	-	152	-	-	152
2	34	A	K	2/7/2013	591813084603780	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	34	A	K	2/7/2013	591813084603780	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	34	A	K	2/8/2013	591813084603820	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	34	A	K	2/8/2013	591813084603820	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	34	A	K	2/11/2013	591813084603870	77336	275	37	No documentation	-	-	-	-	37	-	-	37
2	34	A	K	2/11/2013	591813084603870	77336	275	37	No documentation	-	-	-	-	37	-	-	37
2	34	A	K	2/11/2013	591813084603870	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	34	A	K	2/11/2013	591813084603870	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	34	A	K	2/11/2013	591813084603870	77427	675	152	No documentation	-	-	-	-	152	-	-	152
2	34	A	K	2/11/2013	591813084603870	77427	675	152	No documentation	-	-	-	-	152	-	-	152
2	34	A	K	2/12/2013	591813084603800	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	34	A	K	2/12/2013	591813084603800	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	34	A	K	2/13/2013	591813084603840	77300	575	56	No documentation	-	-	-	-	56	-	-	56
2	34	A	K	2/13/2013	591813084603840	77300	575	56	No documentation	-	-	-	-	56	-	-	56
2	34	A	K	2/13/2013	591813084603840	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	34	A	K	2/13/2013	591813084603840	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	34	A	K	2/14/2013	591813084603920	77336	275	37	No documentation	-	-	-	37	-	-	-	37
2	34	A	K	2/14/2013	591813084603920	77336	275	37	No documentation	-	-	-	37	-	-	-	37
2	34	A	K	2/14/2013	591813084603920	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	34	A	K	2/14/2013	591813084603920	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	34	A	K	2/14/2013	591813084603920	77427	675	152	No documentation	-	-	-	152	-	-	-	152
2	34	A	K	2/14/2013	591813084603920	77427	675	152	No documentation	-	-	-	152	-	-	-	152

United States of America and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 5.34**

Summary of Reviewed Sampled Claims [1]

Patient A. K.

Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	First Date of Service	ICN	Procedure Code	Billed Amount	Paid Amount	Revenue Cycle Inc.'s Review Notes	"Maybe"			Incorrect				
										No Medical Record	Unclear Determination	Total "Maybe"	No Supervision	No Documentation	Incorrect Code and Quantity Billed [2]	Procedure Should Not Have Been Billed	Total Incorrectly Billed
2	34	A	K	2/15/2013	591813084604070	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	34	A	K	2/15/2013	591813084604070	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	34	A	K	2/18/2013	591813084604040	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	34	A	K	2/18/2013	591813084604040	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	34	A	K	2/19/2013	591813084603980	77336	275	37	No documentation	-	-	-	37	-	-	-	37
2	34	A	K	2/19/2013	591813084603980	77336	275	37	No documentation	-	-	-	37	-	-	-	37
2	34	A	K	2/19/2013	591813084603980	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	34	A	K	2/19/2013	591813084603980	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	34	A	K	2/19/2013	591813084603980	77427	675	152	No documentation	-	-	-	152	-	-	-	152
2	34	A	K	2/19/2013	591813084603980	77427	675	152	No documentation	-	-	-	152	-	-	-	152
2	34	A	K	2/20/2013	591813084604010	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	-	-	226	-	226
2	34	A	K	2/20/2013	591813084604010	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	-	-	-	261	261
2	34	A	K	2/21/2013	591813084604120	77402	550	261	Cannot definitively determine tx was administered. If adminstered, incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	34	A	K	2/21/2013	591813084604120	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	34	A	K	2/22/2013	591813084604100	77336	275	37	No documentation	-	-	-	37	-	-	-	37
2	34	A	K	2/22/2013	591813084604100	77336	275	37	No documentation	-	-	-	37	-	-	-	37
2	34	A	K	2/22/2013	591813084604100	77402	550	261	Cannot definitively determine tx was administered. If adminstered incorrect code and quantity billed.	-	-	-	261	-	-	-	261
2	34	A	K	2/22/2013	591813084604100	77402	550	261	A treatment session includes all lesions. May not be billed separately for each lesion	-	-	-	261	-	-	-	261
2	34	A	K	2/22/2013	591813084604100	77427	675	152	No documentation	-	-	-	152	-	-	-	152
2	34	A	K	2/22/2013	591813084604100	77427	675	152	No documentation	-	-	-	152	-	-	-	152
							$ 38,965	$ 13,671		$	$	$	$ 7,787	$ 1,702	$ 1,811	$ 2,091	$ 13,391

Notes/Sources:

[1] Data from Revenue Cycle Inc. review extracted from file 'OnePI - Marder 01012008to04152015 Patient Tabs Final Copy Ron and Zach edits.xlsx'

[2] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 6.0**

Summary Paid Statistics for the Beneficiary Population that Received Radiation Related Services

Group	Number of Beneficiaries	Total Billed Amount	Total Paid Amount	Average Paid Amount Per Beneficiary	Standard Deviation of Paid Amount	Coefficient of Variation
All Beneficiaries	411	$ 30,309,756	$ 9,772,767	$ 23,778	$ 27,990	1.18
Sample Frame	249	$ 26,750,046	$ 8,966,035	$ 36,008	$ 30,162	0.84
Stratum 1 (Paid > $100,000)	10	$ 3,716,650	$ 1,447,943	$ 144,794	$ 27,244	0.19
Stratum 2 (Paid $100,000 > x > $10,000)	239	$ 23,033,396	$ 7,518,092	$ 31,456	$ 20,046	0.64

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al **Exhibit 7.0**
Sample Frame and Selection [1] [2]

Sample Order	Strata	Sample ID	Beneficiary Last Initial	Beneficiary First Initial	Total Billed	Total Paid	Min of 'Date From'	Max of 'Date From'
1	1	1	B	D	$ 457,850	$ 191,195	10/4/2011	4/1/2014
2	1	2	B	J	486,850	187,315	9/20/2010	9/11/2014
3	1	3	B	M	429,020	167,342	9/7/2010	5/23/2014
4	1	4	B	E	377,035	146,708	1/29/2009	8/22/2014
5	1	5	R	C	326,905	132,669	2/1/2010	3/26/2013
6	1	6	M	J	356,890	126,791	6/2/2008	10/24/2013
7	1	7	N	P	302,035	125,328	4/3/2012	5/9/2014
8	1	8	J	R	403,520	124,072	2/28/2008	4/27/2012
9	1	9	D	W	282,865	123,520	1/31/2011	2/4/2013
10	1	10	L	R	293,680	123,002	3/7/2012	6/17/2014
	2	1	R	R	30,620	10,605	1/29/2014	2/25/2014
	2	2	W	C	122,680	56,144	3/21/2012	5/16/2012
	2	3	L	W	61,340	27,504	12/19/2011	1/17/2012
	2	4	A	W	187,830	65,748	6/8/2010	10/28/2013
	2	5	R	A	36,915	14,495	12/13/2011	1/11/2012
	2	6	K	E	103,820	22,480	3/4/2010	11/17/2010
	2	7	W	E	127,800	54,747	1/24/2012	4/12/2013
33	2	8	B	B	46,560	17,653	2/19/2008	3/10/2011
	2	9	M	L	47,240	19,840	10/11/2010	12/17/2013
	2	10	M	C	91,350	39,131	1/7/2011	3/8/2012
	2	11	F	R	76,830	30,132	12/8/2010	8/3/2012
	2	12	H	R	76,420	21,533	7/16/2013	10/17/2013
	2	13	B	S	38,690	14,991	12/7/2011	1/5/2012
	2	14	D	V	133,740	28,143	1/7/2008	2/6/2008
	2	15	A	L	86,030	37,505	9/20/2012	11/1/2013
	2	16	B	W	65,025	19,646	11/12/2008	5/30/2013
	2	17	D	J	67,355	10,440	2/1/2010	3/25/2010
	2	18	P	A	93,895	23,787	11/24/2008	10/2/2012
	2	19	O	I	278,245	82,383	3/4/2008	5/3/2013
	2	20	G	W	50,340	21,903	4/24/2012	5/22/2012
	2	21	S	C	60,170	27,829	1/4/2012	1/31/2012
	2	22	C	A	85,570	34,042	9/13/2010	3/28/2014
	2	23	C	S	77,180	31,081	2/13/2013	5/22/2013
	2	24	B	L	62,000	20,600	5/3/2010	4/9/2014
	2	25	H	W	34,790	14,992	1/7/2011	2/9/2011
	2	26	A	P	175,065	76,712	3/5/2012	4/17/2013
	2	27	P	G	165,555	62,002	5/8/2008	1/6/2014
17	2	28	D	J	60,790	27,764	8/14/2012	9/12/2012
	2	29	H	V	46,955	18,573	11/25/2013	2/18/2014
	2	30	M	C	128,210	42,996	1/2/2008	11/7/2012
	2	31	F	G	76,010	18,774	2/22/2008	10/4/2010
	2	32	M	A	110,415	26,310	9/18/2008	11/18/2010
	2	33	P	R	43,795	20,118	11/17/2008	8/22/2011
	2	34	F	J	393,425	92,112	2/14/2008	1/31/2012
23	2	35	S	E	43,240	20,560	5/31/2011	6/27/2011
	2	36	C	T	96,830	38,345	4/14/2010	6/4/2012
	2	37	K	C	36,940	16,842	6/21/2011	7/19/2011
	2	38	B	J	76,335	34,206	6/6/2012	10/31/2012
	2	39	M	M	73,105	21,748	4/2/2008	8/12/2011
	2	40	D	D	89,305	36,748	11/14/2011	1/27/2012
	2	41	F	G	248,945	73,399	4/2/2008	6/3/2011
	2	42	G	L	245,485	76,235	3/31/2008	2/7/2013
34	2	43	A	K	38,965	13,671	1/28/2013	2/22/2013
	2	44	K	J	50,210	21,587	2/23/2011	4/18/2011
3	2	45	P	B	172,480	47,325	3/30/2009	9/17/2013
	2	46	H	T	33,565	14,750	7/26/2011	8/22/2011
	2	47	C	H	86,390	30,279	5/6/2014	8/13/2014

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al **Exhibit 7.0**
Sample Frame and Selection [1] [2]

Sample Order	Strata	Sample ID	Beneficiary Last Initial	Beneficiary First Initial	Total Billed	Total Paid	Min of 'Date From'	Max of 'Date From'
	2	48	K	S	51,285	11,497	6/17/2008	7/16/2008
	2	49	H	R	131,185	23,096	9/2/2009	1/8/2010
	2	50	P	G	51,105	10,319	2/19/2008	3/18/2008
	2	51	W	S	66,130	10,880	9/21/2009	6/17/2010
	2	52	P	A	30,040	10,650	3/21/2013	4/17/2013
30	2	53	L	F	76,390	32,437	3/2/2012	3/7/2013
	2	54	M	B	114,160	50,316	9/21/2012	2/11/2013
	2	55	S	D	227,930	83,709	9/14/2009	5/7/2014
	2	56	S	C	140,420	29,343	3/27/2008	4/29/2008
	2	57	C	M	144,735	55,892	9/13/2010	3/31/2014
31	2	58	N	F	34,250	13,885	1/10/2012	2/3/2012
	2	59	M	S	37,790	17,281	12/20/2010	1/15/2011
	2	60	S	H	85,480	37,196	5/7/2012	5/24/2013
	2	61	F	W	67,175	13,994	5/28/2008	12/8/2008
	2	62	F	F	97,390	37,126	1/21/2013	5/2/2014
	2	63	M	F	57,240	26,457	4/4/2012	5/2/2012
22	2	64	S	D	54,720	17,687	1/6/2014	9/4/2014
	2	65	M	W	122,680	56,144	5/7/2012	9/13/2012
	2	66	W	D	246,120	62,604	11/9/2011	7/25/2014
	2	67	L	J	112,385	46,492	2/1/2010	4/25/2011
	2	68	S	V	79,430	14,308	11/19/2008	7/15/2010
	2	69	B	S	98,545	21,053	1/7/2008	2/7/2008
	2	70	M	E	63,905	11,473	8/10/2009	10/12/2009
	2	71	C	E	61,340	28,072	6/11/2012	7/16/2012
	2	72	S	E	42,470	16,043	1/27/2014	7/22/2014
	2	73	M	W	77,080	23,220	3/9/2009	1/21/2014
	2	74	Z	I	58,360	12,507	4/30/2008	2/3/2009
	2	75	D	A	176,895	33,830	3/3/2008	6/22/2010
	2	76	C	J	208,055	65,088	12/14/2009	5/2/2014
20	2	77	E	D	147,370	65,577	10/22/2012	11/1/2013
	2	78	K	T	61,340	28,036	2/27/2012	3/29/2012
	2	79	M	D	129,420	43,488	2/18/2008	3/1/2012
	2	80	M	L	121,920	44,986	1/31/2011	10/2/2013
8	2	81	N	R	37,090	12,691	3/31/2014	4/28/2014
	2	82	T	J	69,535	20,539	5/3/2010	5/6/2011
	2	83	M	R	202,140	88,305	11/4/2008	1/21/2014
	2	84	V	H	206,900	66,111	1/3/2008	12/29/2011
	2	85	C	G	41,435	15,508	12/8/2008	12/14/2011
15	2	86	R	D	65,790	13,455	2/28/2008	3/27/2008
	2	87	J	H	93,785	22,241	7/6/2010	8/9/2010
	2	88	S	L	35,240	15,286	3/21/2011	4/17/2011
	2	89	T	D	56,960	26,158	12/7/2010	3/21/2011
18	2	90	C	M	208,775	48,171	1/3/2008	3/30/2011
29	2	91	W	B	160,570	70,333	10/12/2010	2/8/2013
	2	92	O	R	50,210	21,185	3/1/2011	4/6/2011
	2	93	H	D	197,415	41,356	5/6/2008	8/7/2009
	2	94	S	J	39,340	15,734	2/15/2012	3/15/2012
	2	95	Y	C	65,480	23,498	4/5/2011	5/12/2011
	2	96	K	W	128,220	54,137	8/30/2012	6/13/2013
	2	97	M	J	32,750	11,511	4/7/2014	5/12/2014
	2	98	D	E	155,570	66,788	10/5/2011	2/29/2012
	2	99	N	L	46,410	10,897	1/18/2011	7/23/2013
	2	100	S	J	197,150	74,405	3/3/2010	2/5/2014
	2	101	B	R	61,340	28,072	3/19/2012	4/16/2012
	2	102	P	E	79,035	17,053	4/9/2008	5/19/2008
	2	103	M	L	57,560	24,429	12/1/2010	3/23/2012
	2	104	G	G	36,790	14,561	11/2/2011	12/5/2011

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al **Exhibit 7.0**
Sample Frame and Selection [1] [2]

Sample Order	Strata	Sample ID	Beneficiary Last Initial	Beneficiary First Initial	Total Billed	Total Paid	Min of 'Date From'	Max of 'Date From'
	2	105	K	M	37,215	14,123	1/19/2011	4/4/2013
	2	106	K	R	37,340	17,688	1/31/2011	3/1/2011
	2	107	T	W	39,240	18,403	10/11/2010	11/5/2010
25	2	108	V	J	112,095	45,443	11/30/2011	4/15/2014
21	2	109	B	E	74,270	28,760	6/16/2011	8/13/2014
	2	110	C	P	248,155	50,687	1/28/2008	3/25/2010
	2	111	W	J	303,230	97,871	2/1/2010	4/25/2013
	2	112	S	A	112,880	46,501	3/7/2012	5/23/2014
	2	113	L	R	260,680	51,853	4/2/2008	3/17/2009
	2	114	R	T	39,065	13,786	1/2/2013	1/30/2013
12	2	115	B	C	84,780	17,473	3/7/2008	8/8/2014
14	2	116	A	R	49,340	20,460	2/25/2013	3/22/2013
	2	117	L	G	36,640	10,057	5/1/2012	10/23/2013
	2	118	B	H	84,500	14,980	5/26/2009	6/24/2009
24	2	119	B	J	76,505	34,726	10/27/2010	2/18/2011
	2	120	P	J	55,730	14,098	1/13/2010	12/23/2010
	2	121	S	S	145,235	58,628	2/1/2013	2/18/2014
	2	122	C	W	63,595	10,587	11/17/2008	2/16/2010
	2	123	M	P	166,965	40,752	3/2/2009	12/6/2010
	2	124	R	L	91,010	34,418	1/21/2013	3/19/2014
	2	125	N	P	51,610	20,372	9/17/2010	1/20/2011
	2	126	J	I	133,110	30,075	1/4/2008	4/25/2008
	2	127	O	B	63,330	28,479	11/25/2008	7/3/2012
5	2	128	C	L	79,660	33,509	2/5/2013	4/29/2013
	2	129	J	J	30,690	10,382	11/21/2011	2/19/2014
	2	130	J	J	39,065	15,104	12/10/2012	1/8/2013
	2	131	D	J	75,580	16,687	3/29/2010	5/30/2012
28	2	132	D	T	132,710	25,940	4/29/2010	9/10/2010
	2	133	S	R	54,690	19,655	5/20/2014	6/17/2014
	2	134	C	T	168,145	76,644	3/21/2012	4/16/2013
2	2	135	L	S	57,680	18,852	1/6/2014	5/29/2014
	2	136	N	C	97,060	20,158	2/18/2008	11/3/2008
	2	137	E	P	66,765	25,101	10/13/2010	7/17/2014
	2	138	M	M	35,240	15,235	2/9/2011	3/8/2011
	2	139	S	W	97,120	25,143	1/22/2009	3/15/2012
	2	140	B	C	80,850	16,426	6/4/2008	7/2/2008
	2	141	M	E	24,290	11,248	5/23/2012	6/14/2012
	2	142	H	K	113,575	40,648	9/26/2013	4/18/2014
	2	143	L	F	133,070	24,950	1/20/2010	9/14/2010
	2	144	H	P	49,380	18,865	7/16/2013	11/8/2013
	2	145	F	L	114,265	23,087	2/26/2008	3/24/2008
10	2	146	K	J	239,466	73,542	9/21/2009	2/28/2011
	2	147	W	M	60,790	27,764	2/7/2012	3/5/2012
	2	148	W	R	42,785	14,496	6/21/2010	9/10/2010
	2	149	C	J	147,730	44,883	6/1/2010	10/20/2010
	2	150	G	K	56,980	10,883	3/23/2009	4/20/2009
	2	151	F	H	183,940	80,478	2/20/2012	4/15/2013
	2	152	R	G	70,790	24,406	3/24/2014	5/16/2014
	2	153	C	S	69,755	23,815	3/31/2009	8/29/2011
	2	154	R	M	139,135	40,202	6/8/2009	4/18/2013
	2	155	S	I	274,520	84,163	5/1/2008	8/12/2014
	2	156	S	L	64,320	11,368	3/1/2010	8/11/2010
	2	157	H	J	33,790	11,697	11/27/2013	1/17/2014
	2	158	H	D	69,910	23,300	12/8/2009	10/20/2011
	2	159	M	R	166,055	69,166	12/9/2011	5/3/2014
	2	160	T	P	43,010	13,367	6/20/2008	8/2/2011
	2	161	O	K	112,615	46,184	11/14/2011	11/12/2012

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al **Exhibit 7.0**
Sample Frame and Selection [1] [2]

Sample Order	Strata	Sample ID	Beneficiary Last Initial	Beneficiary First Initial	Total Billed	Total Paid	Min of 'Date From'	Max of 'Date From'
	2	162	M	T	99,720	29,852	4/22/2013	5/3/2014
	2	163	B	L	51,160	22,109	5/2/2011	7/29/2011
	2	164	Z	G	165,825	51,466	5/4/2009	3/22/2014
	2	165	P	N	69,450	11,899	6/1/2009	1/24/2011
1	2	166	R	W	143,860	22,797	12/2/2009	4/20/2010
	2	167	K	J	35,240	15,251	4/7/2011	5/4/2011
	2	168	N	D	195,930	40,826	5/27/2008	6/23/2008
	2	169	S	L	61,340	26,313	12/3/2012	1/17/2013
	2	170	B	C	127,020	53,702	2/23/2011	12/2/2011
	2	171	L	G	70,320	15,687	4/30/2008	7/16/2013
	2	172	M	R	50,325	11,305	1/2/2008	1/25/2008
	2	173	R	R	76,680	29,228	1/18/2013	7/15/2013
	2	174	S	R	61,290	21,551	6/2/2014	7/28/2014
	2	175	E	M	26,190	10,030	4/11/2013	5/8/2013
11	2	176	H	N	54,600	11,475	6/18/2008	7/28/2008
9	2	177	W	R	121,800	52,261	2/13/2012	4/8/2013
	2	178	H	R	61,340	28,072	6/4/2012	7/9/2012
	2	179	W	A	184,890	37,952	1/15/2008	9/26/2008
	2	180	S	R	60,765	28,015	1/23/2012	2/17/2012
	2	181	I	H	54,690	22,888	2/19/2013	3/19/2013
	2	182	L	G	260,960	76,039	6/12/2008	4/8/2013
16	2	183	C	D	56,310	23,249	9/7/2010	7/29/2011
	2	184	P	T	32,040	14,699	3/9/2011	4/6/2011
	2	185	F	O	184,790	60,380	3/10/2008	4/5/2013
	2	186	M	D	64,820	11,276	5/12/2010	6/21/2010
	2	187	B	R	71,070	25,208	4/28/2014	7/21/2014
26	2	188	B	W	37,240	17,923	2/3/2011	3/2/2011
32	2	189	K	M	39,340	15,734	2/1/2012	2/29/2012
	2	190	L	J	131,240	35,303	11/18/2008	11/23/2010
	2	191	B	R	57,860	12,254	3/19/2008	4/21/2008
	2	192	L	D	39,340	15,734	3/9/2012	4/10/2012
	2	193	S	G	121,095	24,189	5/13/2008	12/24/2013
	2	194	T	H	35,240	15,286	5/10/2011	6/16/2011
	2	195	S	T	37,240	17,923	2/7/2011	3/4/2011
	2	196	H	M	34,965	15,243	5/16/2011	6/15/2011
	2	197	H	H	143,275	61,990	11/21/2011	4/28/2014
7	2	198	P	H	74,030	33,490	4/19/2011	6/6/2011
	2	199	M	J	84,600	23,055	9/3/2008	1/20/2011
	2	200	T	L	176,920	35,203	3/24/2008	2/24/2009
	2	201	G	L	68,915	26,197	1/14/2013	4/8/2014
	2	202	B	A	58,175	10,385	5/13/2010	6/18/2010
	2	203	S	F	61,190	24,340	1/21/2013	2/22/2013
	2	204	M	P	40,100	15,122	5/6/2014	7/29/2014
	2	205	M	P	53,190	19,159	5/12/2014	6/11/2014
	2	206	I	B	60,665	27,921	1/23/2012	2/21/2012
	2	207	H	F	413,490	81,635	4/24/2008	5/11/2009
	2	208	M	E	37,045	15,258	1/24/2011	12/13/2011
27	2	209	D	J	61,340	28,072	8/1/2012	8/28/2012
	2	210	R	A	75,255	35,989	6/1/2011	8/6/2011
	2	211	D	S	171,230	35,860	4/10/2008	4/3/2009
	2	212	P	J	82,260	26,286	8/9/2010	5/5/2014
4	2	213	P	A	61,340	28,072	2/29/2012	3/29/2012
	2	214	C	W	32,690	10,950	4/23/2014	5/18/2014
	2	215	M	J	96,715	38,641	1/7/2008	5/24/2013
	2	216	W	W	110,045	22,382	2/14/2008	3/12/2008
	2	217	G	J	117,785	24,303	1/14/2008	2/20/2008
	2	218	D	C	82,505	19,524	9/30/2013	5/13/2014

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al **Exhibit 7.0**
Sample Frame and Selection [1] [2]

Sample Order	Strata	Sample ID	Beneficiary Last Initial	Beneficiary First Initial	Total Billed	Total Paid	Min of 'Date From'	Max of 'Date From'
	2	219	S	J	122,680	56,144	6/12/2012	9/10/2012
	2	220	T	J	111,550	43,819	9/21/2012	6/10/2013
	2	221	H	A	223,560	94,082	11/13/2012	4/4/2013
	2	222	D	J	151,590	66,437	5/4/2011	12/13/2011
13	2	223	L	R	117,125	39,058	8/4/2008	5/29/2014
	2	224	Z	I	149,510	57,167	3/11/2010	11/29/2012
	2	225	B	B	156,860	34,584	4/7/2008	5/2/2008
	2	226	S	F	35,240	15,157	1/10/2011	2/17/2011
	2	227	M	G	54,690	22,783	2/18/2013	3/21/2013
19	2	228	U	W	153,760	59,589	1/18/2013	1/30/2014
	2	229	H	B	89,120	34,189	2/18/2013	1/24/2014
	2	230	M	C	54,680	13,485	5/17/2010	9/28/2011
	2	231	F	D	70,715	15,301	4/23/2008	6/2/2008
6	2	232	B	L	34,140	16,020	5/16/2011	6/9/2011
	2	233	C	C	61,520	28,131	7/9/2012	9/13/2012
	2	234	M	T	33,090	14,244	3/18/2013	4/15/2013
	2	235	S	R	47,155	18,541	8/28/2013	2/28/2014
	2	236	S	J	81,000	22,536	2/17/2009	2/15/2012
	2	237	C	R	56,610	20,539	1/29/2014	4/24/2014
	2	238	D	J	106,145	31,853	7/6/2010	1/13/2014
	2	239	M	V	157,285	54,384	6/7/2010	8/12/2013

Sources / Notes:

[1] Marder Raw Data.xlsx.

[2] Data for strata 2 was originally sorted by HICN number, which is not shown here for HIPPA security. For strata 1 data was sorted in decending order based on Paid Amount.

EXHIBIT 8.0

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al.
Sample Size Calculations

Windows RAT-STATS
Statistical Software
Date: 2/5/2015 Sample Size Determination Time: 14:20

		Confidence Level			
		80%	90%	95%	99%
Precision Level	1%				
	2%				
	5%		155	173	
	10%		75	94	
	15%		41	54	
	20%		25 (*)	34	

Estimated Mean: 31,456.00

Estimated Standard Deviation: 20,046.00

Universe Size: 239

NOTE (*): One or more sample sizes were under 30. The generated sample sizes were the result of mathematical formulas and did not incorporate management decisions concerning the purpose of the sample or current organizational sampling policies. You may need to increase the sample sizes in order to be in compliance with organizational objectives.

Windows RAT-STATS
Statistical Software
Random Number Generator

EXHIBIT 9.0

Date: 2/5/2015 **Time:** 14:21

Value	Order	Seed Number	Frame Size
8	33	7202.00	239
28	17		
35	23		
43	34		
45	3		
53	30		
58	31		
64	22		
77	20		
81	8		
86	15		
90	18		
91	29		
108	25		
109	21		
115	12		
116	14		
119	24		
128	5		
132	28		
135	2		
146	10		
166	1		
176	11		
177	9		
183	16		
188	26		
189	32		
198	7		
209	27		
213	4		
223	13		
228	19		
232	6		

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 10.0**

Summary of Statutory Per Claim Fines [1]

Stratum 1: [2]

	Number of Claims Identified	Minimum Statutory Fines at $5,500 per claim	Maximum Statutory Fines at $11,000 per claim
Claims Where Procedure Was Incorrectly Billed	397	$ 2,183,500	$ 4,367,000
Stratum 1 Total	**397**	**$ 2,183,500**	**$ 4,367,000**

Stratum 2: [3]

	Estimated Number of Claims	Minimum Statutory Fines at $5,500 per claim	Maximum Statutory Fines at $11,000 per claim
Claims Where Procedure Was Incorrectly Billed	2,386	$ 13,123,000	$ 26,246,000
Stratum 2 Total	**2,386**	**$ 13,123,000**	**$ 26,246,000**

Total Per Claim Fine Estimate:

Estimated Number of Claims	Minimum Statutory Fines at $5,500 per claim	Maximum Statutory Fines at $11,000 per claim
2,783	**$ 15,306,500**	**$ 30,613,000**

Notes/Sources:
[1] 28 U.S.C. § 2461 (notes), and 64 Fed. Reg. 47099, 47103 (1999).
[2] Exhibit 10.1.
[3] Exhibit 10.2.

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 10.1**

Unique Claim Counts [1]

Exhibit	Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	Number of Claims with Only "Maybe" procedures [2]	Number of Claims where at least one Procedure was Incorrectly Billed [3]	Total Claims Sampled
4.1	1	1	B	D	15	50	65
4.2	1	2	B	J	14	56	70
4.3	1	3	B	M	13	69	82
4.4	1	4	B	E	7	31	38
4.5	1	5	R	C	-	35	35
4.6	1	6	M	J	34	18	52
4.7	1	7	N	P	14	48	62
4.8	1	8	J	R	7	17	24
4.9	1	9	D	W	-	31	31
4.10	1	10	L	R	14	42	56
					118	**397**	**515**

Notes/Sources:

[1] Exh bits 4.1-4.10.

[2] Represents the number of unique claims that were placed into "maybe" by RCI and had no procedures in the incorrectly billed category.

[3] Represents the number of unique claims that had at least one procedure included in it that was incorrectly billed per RCI.

United States of America, and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 10.2**

Unique Claim Counts [1]

Exhibit	Stratum	Sample Order	Beneficiary Last Name Initial	Beneficiary First Name Initial	Number of Claims with Only "Maybe" procedures [2]	Number of Claims where at least one Procedure was Incorrectly Billed [3]	Total Claims Sampled	Percentage of Incorrect Claims
5.1	2	1	R	W		7	7	100.0%
5.2	2	2	L	S	5	4	9	44.4%
5.3	2	3	P	B	4	23	27	85.2%
5.4	2	4	P	A	5		5	0.0%
5.5	2	5	C	L	1	14	15	93.3%
5.6	2	6	B	L		2	2	100.0%
5.7	2	7	P	H		6	6	100.0%
5.8	2	8	N	R		4	4	100.0%
5.9	2	9	W	R		21	21	100.0%
5.10	2	10	K	J		24	24	100.0%
5.11	2	11	H	N	8		8	0.0%
5.12	2	12	B	C	4	5	9	55.6%
5.13	2	13	L	R	8	6	14	42.9%
5.14	2	14	A	R		7	7	100.0%
5.15	2	15	R	D		5	5	100.0%
5.16	2	16	C	D		6	6	100.0%
5.17	2	17	D	J		5	5	100.0%
5.18	2	18	C	M	6	19	25	76.0%
5.19	2	19	U	W	1	33	34	97.1%
5.20	2	20	E	D	1	19	20	95.0%
5.21	2	21	B	E	7	9	16	56.3%
5.22	2	22	S	D	6	6	12	50.0%
5.23	2	23	S	E		3	3	100.0%
5.24	2	24	B	J		5	5	100.0%
5.25	2	25	V	J		17	17	100.0%
5.26	2	26	B	W		3	3	100.0%
5.27	2	27	D	J		5	5	100.0%
5.28	2	28	D	T		14	14	100.0%
5.29	2	29	W	B		16	16	100.0%
5.30	2	30	L	F		16	16	100.0%
5.31	2	31	N	F	N/A	N/A	N/A	N/A
5.32	2	32	K	M		7	7	100.0%
5.33	2	33	B	B	2	4	6	66.7%
5.34	2	34	A	K		8	8	100.0%
		Sample Total			**58**	**323**	**381**	**83.7%**

Standard Error	0.0496
95% CI Lower Limit	73.6%
95% CI Upper Limit	93.8%
Number of Claims in Universe [4]	2,851
Estimated Number of Incorrectly Billed Claims	2,386

Notes/Sources:

[1] Exhibits 5.1-5.34.

[2] Represents the number of unique claims that were placed into "maybe" by RCI and had no procedures in the Incorrectly billed category.

[3] Represents the number of unique claims that had at least one procedure included in it that was Incorrectly billed per RCI.

[4] Marder raw data.xlsx, variable 'CH ICN'.

United States of America, and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 11.0**

Summary of Evaluation and Management Procedure Codes by Year [1]

Year	Procedure Code	Procedure Description	Number of Beneficiaries	Number of Procedures	Amount Billed	Amount Paid
2008	99202	New patient office or other outpatient visit, typically 20 minutes	8	8	$ 696	$ 410
2008	99203	New patient office or other outpatient visit, typically 30 minutes	183	183	24,508	12,892
2008	99205	New patient office or other outpatient visit, typically 60 minutes	3	3	575	316
2008	99211	Established patient office or other outpatient visit, typically 5 minutes	43	44	2,420	712
2008	99212	Established patient office or other outpatient visit, typically 10 minutes	285	558	36,450	17,127
2008	99213	Established patient office or other outpatient visit, typically 15 minutes	220	391	33,402	18,943
2008	99214	Established patient office or other outpatient, visit typically 25 minutes	10	10	1,350	735
2008	99215	Established patient office or other outpatient, visit typically 40 minutes	158	165	27,997	15,947
2008 Total				**1,362**	**$ 127,398**	**$ 67,080**
2009	99202	New patient office or other outpatient visit, typically 20 minutes	6	6	$ 522	$ 318
2009	99203	New patient office or other outpatient visit, typically 30 minutes	199	199	26,053	14,833
2009	99211	Established patient office or other outpatient visit, typically 5 minutes	71	72	3,960	1,119
2009	99212	Established patient office or other outpatient visit, typically 10 minutes	300	705	45,990	21,819
2009	99213	Established patient office or other outpatient visit, typically 15 minutes	222	364	30,820	18,239
2009	99214	Established patient office or other outpatient, visit typically 25 minutes	5	5	627	375
2009	99215	Established patient office or other outpatient, visit typically 40 minutes	121	127	21,805	12,861
2009 Total				**1,478**	**$ 129,777**	**$ 69,564**
2010	99202	New patient office or other outpatient visit, typically 20 minutes	3	3	$ 261	$ 170
2010	99203	New patient office or other outpatient visit, typically 30 minutes	144	144	19,392	11,341
2010	99204	New patient office or other outpatient visit, typically 45 minutes	2	2	350	260
2010	99211	Established patient office or other outpatient visit, typically 5 minutes	79	110	6,080	1,655
2010	99212	Established patient office or other outpatient visit, typically 10 minutes	235	420	27,340	13,605
2010	99213	Established patient office or other outpatient visit, typically 15 minutes	200	371	31,660	20,261
2010	99214	Established patient office or other outpatient, visit typically 25 minutes	7	7	885	575
2010	99215	Established patient office or other outpatient, visit typically 40 minutes	142	149	25,195	15,671
2010 Total				**1,206**	**$ 111,163**	**$ 63,538**
2011	99202	New patient office or other outpatient visit, typically 20 minutes	5	5	$ 435	$ 301
2011	99203	New patient office or other outpatient visit, typically 30 minutes	199	199	26,504	16,586
2011	99211	Established patient office or other outpatient visit, typically 5 minutes	79	114	6,280	1,863
2011	99212	Established patient office or other outpatient visit, typically 10 minutes	296	601	39,055	20,966
2011	99213	Established patient office or other outpatient visit, typically 15 minutes	232	429	36,515	24,778
2011	99214	Established patient office or other outpatient, visit typically 25 minutes	1	1	135	86
2011	99215	Established patient office or other outpatient, visit typically 40 minutes	173	185	31,450	20,580
2011 Total				**1,534**	**$ 140,374**	**$ 85,161**

United States of America, and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 11.0**

Summary of Evaluation and Management Procedure Codes by Year [1]

Year	Procedure Code	Procedure Description	Number of Beneficiaries	Number of Procedures	Amount Billed	Amount Paid
2012	99203	New patient office or other outpatient visit, typically 30 minutes	178	178	$ 24,030	$ 15,624
2012	99211	Established patient office or other outpatient visit, typically 5 minutes	60	123	6,765	2,038
2012	99212	Established patient office or other outpatient visit, typically 10 minutes	273	619	40,235	22,125
2012	99213	Established patient office or other outpatient visit, typically 15 minutes	210	338	28,710	19,806
2012	99214	Established patient office or other outpatient, visit typically 25 minutes	2	2	270	176
2012	99215	Established patient office or other outpatient, visit typically 40 minutes	182	200	34,000	21,264
2012 Total				**1,460**	**$ 134,010**	**$ 81,033**
2013	99202	New patient office or other outpatient visit, typically 20 minutes	1	1	$ 65	$ 51
2013	99203	New patient office or other outpatient visit, typically 30 minutes	131	131	17,637	10,942
2013	99211	Established patient office or other outpatient visit, typically 5 minutes	59	115	6,325	1,877
2013	99212	Established patient office or other outpatient visit, typically 10 minutes	294	732	47,580	25,546
2013	99213	Established patient office or other outpatient visit, typically 15 minutes	121	162	13,770	9,446
2013	99215	Established patient office or other outpatient, visit typically 40 minutes	184	204	34,680	20,827
2013 Total				**1,345**	**$ 120,057**	**$ 68,690**
2014	99203	New patient office or other outpatient visit, typically 30 minutes	106	106	$ 14,262	$ 8,630
2014	99205	New patient office or other outpatient visit, typically 60 minutes	1	1	170	133
2014	99211	Established patient office or other outpatient visit, typically 5 minutes	26	80	4,400	1,235
2014	99212	Established patient office or other outpatient visit, typically 10 minutes	250	551	35,815	18,764
2014	99213	Established patient office or other outpatient visit, typically 15 minutes	30	34	2,890	1,930
2014	99215	Established patient office or other outpatient, visit typically 40 minutes	123	124	21,085	13,300
2014 Total				**896**	**$ 78,622**	**$ 43,992**
Grand Total				**9,281**	**$ 841,401**	**$ 479,057**

Sources / Notes:

[1] Marder Raw Data.xlsx. The last date of service avaiable is September 15, 2014.

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 12.0**

Summary of Biopsy and Pathology Procedure Codes by Year [1]

Year	Procedure Code	Procedure Description	Number of Beneficiaries	Number of Procedures	Amount Billed	Amount Paid
2008	11100	Biopsy of single growth of skin and/or tissue	403	816	$ 155,500	$ 40,456
2008	11101	Biopsy of each additional growth of skin and/or tissue	338	600	512,755	64,785
2008	88305	Pathology examination of tissue using a microscope, intermediate complexity	414	1,112	1,304,980	$ 490,106
2008	88312	Special stained specimen slides to identify organisms including interpretation and report	58	68	12,925	7,500
2008	88342	Tissue or cell analysis by immunologic technique	1	1	2,475	863
2008 Total				**2,597**	**$ 1,988,635**	**$ 603,710**
2009	11100	Biopsy of single growth of skin and/or tissue	405	873	$ 166,395	$ 46,547
2009	11101	Biopsy of each additional growth of skin and/or tissue	356	674	620,410	83,186
2009	88305	Pathology examination of tissue using a microscope, intermediate complexity	426	1,249	1,489,195	574,809
2009	88312	Special stained specimen slides to identify organisms including interpretation and report	57	65	12,375	7,958
2009 Total				**2,861**	**$ 2,288,375**	**$ 712,500**
2010	11100	Biopsy of single growth of skin and/or tissue	353	661	$ 125,530	$ 36,916
2010	11101	Biopsy of each additional growth of skin and/or tissue	299	507	415,440	60,589
2010	88305	Pathology examination of tissue using a microscope, intermediate complexity	387	1,006	1,084,600	403,984
2010	88312	Special stained specimen slides to identify organisms including interpretation and report	41	46	8,375	5,422
2010 Total				**2,220**	**$ 1,633,945**	**$ 506,911**
2011	11100	Biopsy of single growth of skin and/or tissue	417	795	$ 150,789	$ 49,382
2011	11101	Biopsy of each additional growth of skin and/or tissue	349	585	450,045	71,112
2011	88305	Pathology examination of tissue using a microscope, intermediate complexity	438	1,103	1,123,145	440,387
2011	88312	Special stained specimen slides to identify organisms including interpretation and report	53	59	10,375	7,373
2011	88342	Tissue or cell analysis by immunologic technique	29	31	8,575	4,253
2011 Total				**2,573**	**$ 1,742,929**	**$ 572,507**
2012	11100	Biopsy of single growth of skin and/or tissue	383	701	$ 132,724	$ 47,700
2012	11101	Biopsy of each additional growth of skin and/or tissue	320	522	407,960	64,721
2012	88305	Pathology examination of tissue using a microscope, intermediate complexity	404	978	988,625	388,694
2012	88312	Special stained specimen slides to identify organisms including interpretation and report	39	42	7,250	4,551
2012	88342	Tissue or cell analysis by immunologic technique	44	51	18,400	9,209
2012 Total				**2,294**	**$ 1,554,959**	**$ 514,874**
2013	11100	Biopsy of single growth of skin and/or tissue	351	669	$ 126,975	$ 43,050
2013	11101	Biopsy of each additional growth of skin and/or tissue	294	512	409,160	62,852
2013	88305	Pathology examination of tissue using a microscope, intermediate complexity	368	993	1,060,550	262,159
2013	88312	Special stained specimen slides to identify organisms including interpretation and report	43	49	9,050	5,119
2013	88342	Tissue or cell analysis by immunologic technique	23	25	6,475	3,357
2013 Total				**2,248**	**$ 1,612,210**	**$ 376,537**
2014	11100	Biopsy of single growth of skin and/or tissue	312	542	$ 102,980	$ 32,209
2014	11101	Biopsy of each additional growth of skin and/or tissue	271	424	369,710	55,234
2014	88305	Pathology examination of tissue using a microscope, intermediate complexity	333	782	872,325	210,296
2014	88312	Special stained specimen slides to identify organisms including interpretation and report	26	28	7,700	3,193
2014 Total				**1,776**	**$ 1,352,715**	**$ 300,931**
Grand Total				**16,569**	**$ 12,173,768**	**$ 3,587,971**

Sources / Notes:

[1] Marder Raw Data.xlsx. The last date of service avaiable is September 15, 2014

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 13.0**

Summary of Billings by Calendar Entry [1] [2]

Proc Code	Proc Code Description	DM OUT				Empty Date				Weekend				DM IN			
		Beneficiaries	Procedures	Billed Amount	Paid Amount	Beneficiaries	Procedures	Billed Amount	Paid Amount	Beneficiaries	Procedures	Billed Amount	Paid Amount	Beneficiaries	Procedures	Billed Amount	Paid Amount
10060	Drainage of abscess	2	2	$ 325	$ 183	7	8	$ 1,200	$ 680					6	6	$ 900	$ 581
10061	Drainage of multiple abscess													1	1	180	144
10180	Drainage of wound infection after surgery													1	1	175	140
11005	Removal of infected skin, tissue or muscle of abdomen	1	1	190	152	1	1	190	152								
11040	Debridement; skin, partial thickness	26	47	5,410	1,646	31	48	5,100	1,809					38	72	9,800	2,901
11041	Debridement; skin, full thickness	17	26	3,900	1,067	13	23	4,325	996					16	49	7,765	2,190
11042	Removal of skin and tissue first 20 sq cm or less	24	82	20,300	7,250	47	127	31,225	11,250	1	1	250	103	54	243	61,300	22,063
11100	Biopsy of single growth of skin and/or tissue	552	794	151,045	48,775	897	1721	326,934	103,870	5	5	950	345	1000	2537	481,964	143,272
11101	Biopsy of each additional growth of skin and/or tissue	430	590	527,325	74,196	737	1305	1,182,615	171,612	5	5	9,500	1,242	871	1924	1,466,040	215,428
11301	Shaving of 0.6 centimeters to 1.0 centimeters skin growth of the trunk, arms, or legs	23	25	6,220	850	35	40	10,030	1,448					98	116	28,420	4,113
11302	Shaving of 1.1 to 2.0 centimeters skin growth of the trunk, arms, or legs	45	47	12,815	2,416	72	85	23,595	4,573					152	196	53,260	9,243
11303	Shaving of over 2.0 centimeters skin growth of the trunk, arms, or legs	63	68	24,765	6,708	115	139	49,375	12,375					229	311	110,710	26,241
11306	Shaving of 0.6 centimeters to 1.0 centimeters skin growth of scalp, neck, hands, feet, or genitals	1	1	275	35	3	3	825	107					3	3	825	81
11307	Shaving of 1.1 to 2.0 centimeters skin growth of scalp, neck, hands, feet, or genitals	1	1	350	48	7	7	2,250	421					5	5	1,750	183
11308	Shaving of over 2.0 centimeters skin growth of scalp, neck, hands, feet, or genitals	2	2	750	146	7	8	2,655	564					12	13	4,725	771
11310	Shaving of 0.5 centimeters or less skin growth of face, ears, eyelids, nose, lips, or mouth													2	2	300	60
11311	Shaving of 0.6 centimeters to 1.0 centimeters skin growth of face, ears, eyelids, nose, lips, or mouth	1	1	250	37	6	6	1,425	231					9	10	2,500	387
11312	Shaving of 1.1 to 2.0 centimeters skin growth of face, ears, eyelids, nose, lips, or mouth	2	2	550	182	14	14	3,675	709					29	33	9,025	1,718
11313	Shaving of over 2.0 centimeters skin growth of face, ears, eyelids, nose, lips, or mouth	2	2	650	258	31	36	13,075	3,036					54	62	22,475	5,649
11402	Removal of growth (1.1 to 2.0 centimeters) of the trunk, arms, or legs					1	1	175	110					2	2	500	248
11403	Removal of growth (2.1 to 3.0 centimeters) of the trunk, arms, or legs	1	1	300	82	2	2	500	147					14	20	5,655	1,498
11404	Removal of growth (3.1 to 4.0 centimeters) of the trunk, arms, or legs	2	2	800	175	5	6	2,200	497					31	54	19,795	4,821
11406	Removal of growth (4.0 centimeters) of the trunk, arms, or legs					18	22	11,920	2,769					40	52	29,025	6,507
11423	Removal of growth (2.1 to 3.0 centimeters) of the scalp, neck, hands, feet, or genitals	1	1	375	85	3	3	800	250					10	12	4,175	980
11424	Removal of growth (3.1 to 4.0 centimeters) of the scalp, neck, hands, feet, or genitals					7	8	3,250	733					11	14	5,770	1,296
11426	Removal of growth (over 4.0 centimeters) of the scalp, neck, hands, feet, or genitals					7	7	4,025	895					6	6	3,150	815
11442	Removal of growth (1.1 to 2.0 centimeters) of the face, ears, eyelids, nose, lips, or mouth					1	1	275	75								
11443	Removal of growth (2.1 to 3.0 centimeters) of face, ears, eyelids, nose, lips, or mouth					2	2	800	166					3	3	975	274
11444	Removal (3.1 to 4.0 centimeters) growth of face, ears, eyelids, nose, lips, or mouth					2	2	950	223					1	1	475	114
11446	Removal (over 4.0 centimeters) growth of the face, ears, eyelids, nose, lips, or mouth													2	2	1,150	335
11602	Removal of malignant growth (1.1 to 2.0 centimeters) of the trunk, arms, or legs	2	2	950	372	4	4	1,800	647					4	5	2,425	612
11603	Removal of malignant growth (2.1 to 3.0 centimeters) of the trunk, arms, or legs	9	9	4,825	1,655	16	19	10,025	2,562					70	98	53,575	12,285
11604	Removal of malignant growth (3.1 to 4 centimeters) of the trunk, arms, or legs	12	14	8,550	1,895	46	67	40,765	9,261					125	228	141,055	29,791

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 13.0**

Summary of Billings by Calendar Entry [1] [2]

Proc Code	Proc Code Description	DM OUT				Empty Date				Weekend				DM IN			
		Beneficiaries	Procedures	Billed Amount	Paid Amount	Beneficiaries	Procedures	Billed Amount	Paid Amount	Beneficiaries	Procedures	Billed Amount	Paid Amount	Beneficiaries	Procedures	Billed Amount	Paid Amount
11606	Removal of malignant growth (over 4.0 centimeters) of the trunk, arms, or legs	4	4	4,075	1,235	32	38	40,000	10,852					117	172	176,885	53,216
11622	Removal of malignant growth (1.1 to 2.0 centimeters) of the scalp, neck, hands, feet, or genitals	3	3	1,885	392	3	3	1,625	401					5	6	3,400	841
11623	Removal of malignant growth (2.1 to 3.0 centimeters) of the scalp, neck, hands, feet, or genitals	4	4	2,450	783	24	28	17,350	4,319	1	1	525	130	57	86	54,745	13,022
11624	Removal of malignant growth (3.1 to 4 centimeters) of the scalp, neck, hands, feet, or genitals	2	2	1,450	417	25	31	23,275	4,890					114	155	110,232	23,511
11626	Removal of malignant growth (over 4.0 centimeters) of the scalp, neck, hands, feet, or genitals	2	3	3,225	923	18	18	20,400	3,846					48	54	61,375	10,550
11642	Removal of malignant growth (1.1 to 2.0 centimeters) of the face, ears, eyelids, nose, or lips	5	6	3,065	1,092	9	9	5,100	1,351					6	6	3,250	1,287
11643	Removal of malignant growth (2.1 to 3.0 centimeters) of the face, ears, eyelids, nose, or lips	5	5	2,825	956	23	24	14,175	4,668					48	62	35,050	10,234
11644	Removal of malignant growth (3.1 to 4.0 centimeters) of the face, ears, eyelids, nose, or lips	4	4	2,525	1,262	17	19	11,470	4,543					39	47	28,590	8,803
11646	Removal of malignant growth (over 4.0 centimeters) of the face, ears, eyelids, nose, or lips					6	7	7,475	2,051					17	18	19,050	4,542
11755	Biopsy of finger or toe nail	7	7	3,075	722	16	18	8,650	1,597					37	42	19,560	3,769
11900	Injection of up to 7 skin growths	9	11	1,100	391	23	28	2,900	935					21	37	3,890	1,298
11901	Injection of more than 7 skin growths	3	3	450	152	3	10	1,500	564					6	8	1,200	417
13100	Repair of wound (1.1 to 2.5 centimeters) of trunk					1	1	375	230					1	1	375	230
13101	Repair of wound (2.6 to 7.5 centimeters) of trunk	3	3	1,725	966	13	15	8,150	3,606					59	96	53,250	25,473
13120	Repair of wound (1.1 to 2.5 centimeters) of scalp, arms, and/or legs	1	1	525	282	3	3	1,675	755					19	25	13,725	6,145
13121	Repair of wound (2.6 to 7.5 centimeters) of scalp, arms, and/or legs	12	15	10,575	4,977	77	118	84,300	38,095					228	464	335,850	144,902
13131	Repair of wound (1.1 to 2.5 centimeters) of forehead, cheeks, chin, mouth, neck, underarms, genitals, hands, and/or feet					2	2	1,400	546					17	20	13,975	5,794
13132	Repair of wound (2.6 to 7.5 centimeters) of forehead, cheeks, chin, mouth, neck, underarms, genitals, hands, and/or feet	3	3	2,550	1,432	65	81	69,825	35,643	1	1	875	504	180	327	284,625	143,486
13151	Repair of wound (1.1 to 2.5 centimeters) of eyelids, nose, ears, and/or lips	1	1	750	330	3	3	2,625	949					9	9	7,675	2,869
13152	Repair of wound (2.6 to 7.5 centimeters) of eyelids, nose, ears, and/or lips	1	1	975	393	13	15	14,575	6,649					61	85	82,375	37,075
13160	Second repair of surgical wound													1	1	1,100	546
14001	Tissue transfer repair of wound (10.1 to 30.0 sq centimeters) of the trunk					1	1	1,450	698					5	5	6,900	3,219
14020	Tissue transfer repair of wound (10 sq centimeters or less) of the scalp, arms, and/or legs					1	1	1,450	522					11	11	15,500	5,882
14021	Tissue transfer repair of wound (10.1 to 30.0 sq centimeters) of the scalp, arms, and/or legs	1	1	1,450	699	17	17	27,500	12,004					100	132	212,900	93,140
14040	Tissue transfer repair of wound (10 sq centimeters or less) of the forehead, cheeks, chin, mouth, neck, underarms, genitals, hands, and/or feet	1	1	1,500	626	10	11	16,300	6,585					39	45	67,500	27,046

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 13.0**

Summary of Billings by Calendar Entry [1] [2]

Proc Code	Proc Code Description	DM OUT				Empty Date				Weekend				DM IN			
		Beneficiaries	Procedures	Billed Amount	Paid Amount	Beneficiaries	Procedures	Billed Amount	Paid Amount	Beneficiaries	Procedures	Billed Amount	Paid Amount	Beneficiaries	Procedures	Billed Amount	Paid Amount
14041	Tissue transfer repair of wound (10.1 to 30.0 sq centimeters) of the forehead, cheeks, chin, mouth, neck, underarms, genitals, hands, and/or feet	3	3	4,700	2,402	29	33	51,800	25,005					102	150	233,600	113,608
14060	Tissue transfer repair of wound (10 sq centimeters or less) of eyelids, nose, ears, and/or lips					22	22	35,400	13,464					53	68	111,525	41,348
14061	Tissue transfer repair of wound (10.1 to 30.0 sq centimeters) of eyelids, nose, ears, and/or lips	1	1	1,900	882	18	21	39,900	17,505					63	73	135,100	60,363
15004	Preparation of graft site of face, scalp, eyelids, mouth, neck, ears, eye region, genitals, hands, feet, and/or multiple fingers or toes (first 100 sq cm or 1% body area of infants and children)													1	1	1,100	340
15260	Relocation of patient skin to nose, ears, eyelids, and/or lips (20 sq centimeters or less)					1	1	1,500	871					3	3	4,600	2,481
17000	Destruction of skin growth	126	148	16,975	5,860	217	318	39,405	12,630					295	497	61,075	18,803
17003	Destruction of 2-14 skin growths	105	122	17,100	3,341	176	254	32,880	6,564					242	392	51,160	10,362
17004	Destruction of 15 or more skin growths	3	3	1,350	389	8	8	3,650	1,031					4	4	1,470	408
17110	Destruction of up to 14 skin growths	85	91	16,175	6,459	161	228	39,800	16,691					294	417	73,360	27,802
17111	Destruction of 15 or more skin growths	68	99	27,175	8,968	138	228	62,600	20,331	1	1	275	112	176	307	84,240	25,076
30100	Biopsy of lining of nose													1	1	250	102
36415	Insertion of needle into vein for collection of blood sample													1	1	30	3
40490	Biopsy of lip	20	25	6,875	2,397	39	41	11,300	3,653					57	66	17,650	5,312
41100	Biopsy of tongue													1	1	375	142
54060	Excisional destruction of penile growths													1	1	275	155
54100	Biopsy of penis	1	1	275	172	2	2	465	300					1	2	550	307
57100	Biopsy of vaginal mucous membrane					1	1	275	73								
64612	Injection of chemical for destruction of nerve muscles on one side of face					1	1	540	61					1	3	1,620	323
64650	Injection of chemical for destruction of underarm sweat glands													1	3	1,620	173
67805	Removal of multiple growths of different eyelids	2	2	750	179	2	2	750	264					3	3	1,125	358
67810	Biopsy of eyelid	97	105	39,375	16,484	249	314	118,120	48,752	1	1	375	157	355	536	201,000	80,843
67850	Destruction of (up to 1 centimeter) growth of eyelid margin	53	60	28,900	9,858	140	174	83,540	26,164					263	369	178,045	55,370
69100	Biopsy of ear	108	118	32,375	6,787	230	326	90,125	18,511	1	1	275	39	297	440	121,065	22,678
77261	Management of radiation therapy, simple	117	152	107,835	15,945	154	211	175,380	24,711	1	1	790	115	300	520	381,175	56,005
77280	Management of radiation therapy simulation, simple	120	158	106,500	45,685	160	216	170,625	70,960	1	1	750	289	306	533	373,500	158,149
77300	Calculation of radiation therapy dose	216	367	383,225	39,647	245	461	521,600	54,736	3	3	3,400	334	326	781	823,000	84,687
77332	Radiation treatment devices, design and construction, simple	127	405	127,200	42,509	159	521	171,800	57,426	3	3	600	192	278	793	244,400	80,994
77334	Radiation treatment devices, design and construction, complex	19	25	13,530	4,839	44	58	58,925	19,653					71	86	67,580	22,876
77336	Radiation therapy consultation per week	305	1294	579,425	104,585	356	1884	877,800	158,939	19	19	6,875	1,237	364	2030	946,275	171,265
77401	Radiation treatment delivery, superficial	190	1547	1,418,441	195,010	202	1899	2,086,650	305,686	18	20	12,150	1,393	207	2033	2,171,475	313,217
77402	Radiation treatment delivery, single treatment area	195	1539	2,040,650	1,081,008	227	2643	3,519,725	1,853,654	14	15	18,450	9,103	226	2825	3,871,325	2,051,538
77407	Radiation treatment delivery, two treatment areas, 3 or more ports	53	238	240,950	152,162	57	451	428,625	281,670	3	3	1,850	1,214	58	439	427,200	277,177
77412	Radiation treatment delivery, three or more treatment areas	41	305	213,150	114,017	52	385	269,150	144,554	3	3	2,100	1,130	54	422	295,400	158,635
77427	Radiation treatment management, 5 treatments	331	1521	1,734,075	394,680	387	2166	2,592,675	584,323	22	23	21,600	4,894	380	2297	2,801,925	631,925
88305	Pathology examination of tissue using a microscope, intermediate complexity	610	909	1,007,525	352,643	953	2184	2,492,645	888,147	3	3	8,100	3,097	1125	4127	4,415,150	1,526,548
88312	Special stained specimen slides to identify organisms including interpretation and report	53	54	10,350	6,351	102	119	20,825	13,003					159	184	36,875	21,760

United States of America; and the State of Florida, ex rel. Theodore A. Schiff, M.D. v Gary L. Marder, et al. **Exhibit 13.0**

Summary of Billings by Calendar Entry [1] [2]

Proc Code	Proc Code Description	DM OUT				Empty Date				Weekend				DM IN			
		Beneficiaries	Procedures	Billed Amount	Paid Amount	Beneficiaries	Procedures	Billed Amount	Paid Amount	Beneficiaries	Procedures	Billed Amount	Paid Amount	Beneficiaries	Procedures	Billed Amount	Paid Amount
88342	Tissue or cell analysis by immunologic technique	18	18	5,625	2,754	28	29	9,800	4,960					48	61	20,500	9,968
90772	THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC INJECTION (SPECIFY SUBSTANCE OR DRUG); SUBCUTANEOUS OR INTRAMUSCULAR	28	32	960	527	24	34	1,020	571					37	46	1,380	772
95044	Application of allergenic extract skin patch with reaction analysis	45	45	61,380	16,483	120	122	168,080	44,510					260	287	404,820	106,596
95117	Injection of incremental dosages of allergen, 2 or more injections	2	18	1,060	173	2	30	1,800	288					2	22	1,320	232
96372	Injection beneath the skin or into muscle for therapy, diagnosis, or prevention	69	79	2,370	1,492	134	190	5,700	3,672					114	155	4,650	3,012
96920	Laser treatment (total area less than 250 sq centimeters) for inflammatory skin disease	12	35	7,200	4,320	14	76	15,200	9,642					14	50	10,150	6,100
96921	Laser treatment (250 to 500 sq centimeters) for inflammatory skin disease	8	40	10,150	5,486	9	54	14,000	7,523					8	26	6,825	3,495
96922	Laser treatment (over 500 sq centimeters) for inflammatory skin disease	10	38	15,200	7,420	10	57	22,700	11,437	2	2	800	406	13	32	12,950	6,237
99202	New patient office or other outpatient visit, typically 20 minutes	9	9	783	482	8	8	696	440					6	6	500	329
99203	New patient office or other outpatient visit, typically 30 minutes	201	201	26,709	15,943	455	455	60,584	36,359					484	484	65,093	38,547
99204	New patient office or other outpatient visit, typically 45 minutes					2	2	350	260								
99205	New patient office or other outpatient visit, typically 60 minutes					1	1	205	36					3	3	540	413
99211	Established patient office or other outpatient visit, typically 5 minutes	66	106	5,830	1,717	172	236	13,000	3,749					182	316	17,400	5,032
99212	Established patient office or other outpatient visit, typically 10 minutes	415	678	44,120	22,498	679	1462	95,235	49,168	5	5	325	168	806	2041	132,785	68,118
99213	Established patient office or other outpatient visit, typically 15 minutes	297	424	35,962	22,653	423	736	62,745	39,905	4	4	340	211	477	925	78,720	50,632
99214	Established patient office or other outpatient, visit typically 25 minutes	9	9	1,215	699	9	9	1,157	698					7	7	895	549
99215	Established patient office or other outpatient, visit typically 40 minutes	163	184	31,285	18,829	295	400	68,037	42,214					384	570	96,890	59,407
G0180	Physician certification for medicare-covered home health services under a home health plan of care (patient not present), including contacts with home health agency and review of reports of patient status required by physicians to affirm the initial imp					1	1	125	45					1	1	150	44
J0585	Injection, onabotulinumtoxina, 1 unit					1	1	530	418					2	7	8,390	4,668
J3301	Injection, triamcinolone acetonide, not otherwise specified, 10 mg					1	1	90	10								
J3303	Injection, triamcinolone hexacetonide, per 5mg	102	139	12,420	1,207	170	265	23,656	2,367					190	281	25,470	2,532
Total				**$ 9,256,145**	**$2,902,185**			**$ 16,682,708**	**$5,406,074**			**$ 91,155**	**$ 26,417**			**$ 23,168,359**	**$ 7,509,853**

Sources/Notes:

[1] Marder Raw Data.xlsx. Dates of Service from January 2, 2008 through September 15, 2014.

[2] Marder Calendar printable.xlsx.

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF FLORIDA

United States of America; and the State of Florida, *ex rel.* Theodore A. Schiff, M.D.	)	
Plaintiff,	)	
v.	)	**Case No. 12-24503-Civ**
Gary L. Marder, D.O.; Allergy, Dermatology & Skin Cancer Center, Inc., a Florida corporation Robert I. Kendall, M.D., and Kendall Medical Laboratory, Inc., A Florida corporation,	)	
Defendants.	)	

EXPERT REPORT OF MICHAEL J. PETRON, CPA, CFE

February 18, 2016

A. QUALIFICATIONS

1. I am a Managing Director with Stout Risius Ross, Inc. ("SRR"), a global financial advisory firm that specializes in Investment Banking, Valuation & Financial Opinions, and Dispute Advisory & Forensic Services. I am a Certified Public Accountant licensed in the state of Virginia and a Certified Fraud Examiner. My business address is 1100 Connecticut Avenue NW, Suite 825, Washington, DC 20036.

2. For the past 15 years, my practice has involved consulting with clients regarding the financial, accounting, and statistical aspects of matters primarily in litigation, in anticipation of litigation, or during investigations. I have testified as an expert witness on statistical issues, damages, forensic accounting, asset forfeiture, restitution, and loss. My experience includes various statistical analyses, forensic accounting investigations, damages or loss determinations, and ability-to-pay analyses.

3. I have written articles and given presentations on accounting and statistical related issues. I have given numerous training sessions to attorneys, Special Agents of the Federal Bureau of Investigation and the Department of Health and Human Services' Office of Inspector General ("OIG"), and other federal and local law enforcement personnel on sampling, advanced data analysis, and fraud detection at various United States Attorney's offices across the country. I received an Award for Excellence by the Council of Inspectors General on Integrity and Efficiency for my contributions to the joint Department of Justice ("DOJ") and OIG Advanced Data Intelligence and Analytics Team. I have also received a Special Commendation from the DOJ's Civil Division for my contributions to the Medicare Outlier Analysis Group.

4. **Exhibit 1** is a copy of my current curriculum vitae listing my work experience, academic

degrees and publications. **Exhibit 1** also lists the matters in which I have testified as an expert.

B. ASSIGNMENT

5. I was asked by the DOJ to develop and implement a sampling methodology that would estimate the amount of Medicare overpayment damages related to certain Radiation Oncology procedures billed by Dr. Gary L. Marder D.O. ("Dr. Marder"). My sample estimates of overpayment damages relate only to Radiation Oncology procedures as defined within this report. I have also been asked to estimate the statutory fines related to the claims submitted by Dr. Marder. Lastly, I was asked to provide various statistics that summarize the historical billings by Dr. Marder.

C. DATA AND OTHER INFORMATION REVIEWED AND CONSIDERED

6. In arriving at the conclusions outlined below, I have relied upon my expertise in accounting, finance, statistics, and damages analysis and reviewed and considered the documents and data that I requested or have been made available to me by the parties in this matter. A list of such documents and data is set forth in **Exhibit 2**. Under my supervision, other SRR personnel have assisted me with the review and analysis of the information available to me.

D. POSSIBLE REVISIONS TO THIS REPORT

7. The opinions and analyses expressed herein are based on the information made available to me as of the date of this report. I reserve the right to review any information produced by either party subsequent to the date of this report and to update this report as necessary to reflect any additional analyses and conclusions. In addition, I may create additional

exhibits, charts, summaries, or other demonstrative materials that may be used at points during this proceeding.

E. OVERVIEW

8. It is my understanding that Dr. Marder is accused of submitting numerous false claims to Medicare and TRICARE for radiation therapy and other related services that were (1) not rendered, (2) not properly supervised, (3) rendered by unqualified personnel or (4) were billed in violation of applicable guidelines.[1] This report presents the methodology and findings of a statistically valid random sample designed and implemented to estimate overpayment damages to the government, specifically the Medicare program, as a result of this alleged scheme. In connection with the sample estimation, I have formed no opinions and will express no opinions on whether or not any individual claim submitted by Dr. Marder was properly billed or paid. I rely on the work of Revenue Cycle Inc. ("RCI") in order to estimate overpayment damages. RCI conducted a "review of medical records and associated billing records" in this matter.[2]

F. TOTAL SURVEY DESIGN

9. The notion of a *total survey design* was developed over a number of years from the 1950s through 1970s. The United States Census Bureau and their statisticians were instrumental in its creation. The following passage briefly describes the process.

> Total survey design is concerned with obtaining the best possible precision in the survey estimates while striking an overall economic balance between sampling and nonsampling errors. For a view of total survey design, it is helpful to consider a survey from three perspectives:
>
> 1. The requirements

[1] United States' Complaint in Intervention, 11/19/2014, pp. 1-2. My sample estimates do not contain any estimate related to potential overpayment damages incurred by the TRICARE program.
[2] "10.7.15 Formal Report Marder Final Edits.docx" and "Original Marder File Purple Tabs Only 01.18.16.xlsx."

2. The survey specifications
3. The survey operations[3]

REQUIREMENTS

10. The total survey design requires that the objective of the sample be understood in order to create the sample. The objective of this sample was to estimate the overpayment damages related to certain Radiation Oncology related procedures billed by Dr. Marder.

SAMPLE SPECIFICATIONS

11. The second component of the total survey design, survey specifications, determines key elements of the sample, such as population, sampling design, measurement procedures, estimators and auxiliary variables.[4]

12. In order to arrive at the population of Radiation Oncology related procedures billed by Dr. Marder, I examined a data file provided to me by the DOJ.[5] This data contained 169,003 rows of Medicare procedures. I first eliminated data where the paid amount on a row was equal to zero. This eliminated 50,707 rows leaving 118,296. This elimination was done to avoid the possibility of sampling procedures for which there was no payment and therefore could have no overpayment.

13. After zero paid rows were removed, a further restriction was put into place based on the "Date From Claim" field. Any claim with a "Date from Claim" prior to January 1, 2008 was not part of the analysis.[6]

14. The next step was to limit the data to only those procedures that fell within the definition of a Radiation Oncology related procedures. For the purposes of this report, Radiation

[3] Särndal, Swensson & Wretman, *Model Assisted Survey Sampling*, Springer-Verlag (1992), p. 19.
[4] Särndal, Swensson & Wretman, *Model Assisted Survey Sampling*, Springer-Verlag (1992), p. 19.
[5] Marder Raw Data.xlsx, received November 24, 2014.
[6] September 11, 2014 was the maximum "Date from Claim."

Oncology related procedures are defined by Current Procedural Terminology ("CPT") codes 77261, 77280, 77300, 77332, 77334, 77336, 77427, 77401, 77402, 77407, or 77412.[7] After limiting the data to Radiation Oncology related procedures, there were a total of 73,110 rows remaining.

15. The remaining data was then summarized by beneficiary to create a set of 411 unique beneficiaries that received at least one paid Radiation Oncology service. These 411 beneficiaries received total paid services in the amount of $9,772,767 **Exhibit 6.0**. A further reduction was made to eliminate any beneficiary that had a total paid amount less than $10,000. This was done to reduce the potential variability in the sample results. The reduction eliminated 162 beneficiaries with a total paid amount of $806,732. This reduction will make the estimate of overpayment damages conservative because there will be no overpayment damages associated with any of the 162 excluded beneficiaries. The remaining set of 249 beneficiaries was used as the Sample Frame, with beneficiary as the Sample Unit.[8] The Sample Frame had a total paid amount of $8,966,035 **Exhibit 6.0**.

16. To further reduce the variability in the sample and potentially improve the precision of the resulting overpayment estimates, the Sample Frame was divided into two strata.[9] Stratification is the process by which the Population or Sample Frame is divided into subgroups that do not overlap.[10] Each Sample Unit, in this case beneficiary, belongs to one and only one stratum and the combination of all strata constitute the entire Sample

[7] American Medical Association, *Current Procedure Terminology*, 2010. There are other CPT codes that fall within the definition of Radiation Oncology services. For the purposes of this analysis, only those codes listed were considered and further analyzed.
[8] The Sample Unit is the item that is eligible to be selected into the sample while the Sample Frame is the complete listing of every Sample Unit. See Lohr, Sharon L., *Sampling: Design and Analysis*, Brooks/Cole (1999), pp. 3.
[9] Lohr, Sharon L., *Sampling: Design and Analysis*, Brooks/Cole (1999), pp. 95.
[10] Lohr, Sharon L., *Sampling: Design and Analysis*, Brooks/Cole (1999), pp. 95.

Frame. In general, the strata are created based upon the variable of interest. In this matter the variable that we are interested in estimating is the overpayment damages. Without any additional information on the behavior of the overpayment damages, I assumed for purposes of creating this sample that the overpayment damages behaved similarly to the total paid amount per beneficiary. This assumption was common and intuitive. When the total paid amount goes up, the overpayment damages likely also go up and vice-versa.

17. I determined that the first stratum should be all beneficiaries with total paid amounts greater than $100,000.[11] Stratum one consists of the top ten beneficiaries with a total paid amount across the entire stratum of $1,447,943 **Exhibit 6.0**. Stratum two consists of the remaining 239 beneficiaries with total paid amounts between $10,000 and $100,000. Stratum two has a total paid amount across the entire stratum of $7,518,092 **Exhibit 6.0**. The last column of **Exhibit 6.0** displays the coefficient of variation for the four different populations that I have described above. The coefficient of variation is a common statistic that measures the relative variability within a population.[12] The higher the coefficient of variation, the more variation there is in the population relative to the mean of the variable of interest. **Exhibit 6.0** shows that the coefficient of variation is less for each stratum (.19 and .64, respectively) than the Sample Frame as a whole at .84. This methodology is expected to lead to increased precision in the sample results.

18. A full listing of beneficiaries in each stratum is in **Exhibit 7.0.**

[11] There was a natural break in the total paid amount distribution with the top ten beneficiaries having more than $123,000 in paid services, while the 11th highest beneficiary was less than $98,000.
[12] Lohr, Sharon L., *Sampling: Design and Analysis*, Brooks/Cole (1999), pp. 29-30. The coefficient of variation is defined as the standard deviation divided by the mean.

19. The final step in the sample specification section was to determine an appropriate sample size based on simple random sampling techniques. There was no sample size for stratum one, as all ten beneficiaries were reviewed. To select a sample size for stratum two, it is important to understand the basic properties of the selection process. The following passage from Arkin provides a summary of that process.

> With the test objective specifically known, the auditor must make certain decisions in order to establish a proper sample size. The first of these is to decide how closely (or with what sampling precision) it is necessary to estimate the characteristic to be tested (such as the percentage of a certain types of errors, system failures, or certain dollar or other values). The second decision relates to the probability or assurance (confidence level) that the sample will actually fall within the required distance (sampling error) from the true or universe value.[13]

The first decision relates to the precision of the overpayment damages estimate. "The acceptable sampling precision must then be sufficiently small to distinguish the bad from the good."[14] There are no absolute rules for determining the appropriate precision amount, but there is guidance. For example, the Department of Health and Human Services ("HHS") requires that samples submitted under their Self-Assessment Guidelines have at least 25 percent precision after a probe sample has been conducted.[15] I selected a 20 percent precision level from stratum two when determining the appropriate sample size.

20. The second decision in determining an appropriate sample size is what Confidence Level to use. A high degree of confidence is needed for estimation to reflect something more than a mere guess. The Confidence Level selected in random samples is generally either 90 or 95 percent, and is usually any value above 90 percent. The Confidence Level

[13] Arkin, Herbert, *Handbook of Sampling for Auditing and Accounting, 3rd Edition*, New Jersey: Prentice Hall, 1984. p. 76.
[14] Arkin, Herbert, *Handbook of Sampling for Auditing and Accounting, 3rd Edition*, New Jersey: Prentice Hall, 1984. p. 78.
[15] Federal Register, Volume 63, No. 210, 10/30/1998, p. 58402. While a probe sample is not always necessary, it is often the only way to obtain information necessary to calculate the appropriate sample size.

assists in calculating the sample estimate's Confidence Interval.[16] For this stratum I selected a Confidence Level of 95 percent.

21. Based upon the hypothesis that overpayment damages behave similarly to the distribution of the paid amount per beneficiary, I calculated a sample size of 34 beneficiaries **Exhibit 8.0**.[17] The sample size of 34 can be seen on **Exhibit 8.0** as the intersection between the column labeled 95% confidence level and the row labeled 20% precision level. The estimated overpayment damages mean ($31,456) and standard deviation ($20,046) used for this calculation are those derived from the paid amount per beneficiary found in **Exhibit 6.0** for stratum two. To be clear, the actual overpayment damages will ultimately be estimated from this sample based upon the review by RCI. These paid amount per beneficiary statistics are used to estimate the necessary sample size to achieve a desired level of confidence and precision from the sample. The final overpayment damages estimate will vary depending on which sample units are selected and how much variation there is in the variable of interest, the overpayment damages.

22. The final sample size selected was 44, comprised of a full census of 10 beneficiaries in stratum one and a simple random sample of 34 beneficiaries in stratum two.

SAMPLE OPERATIONS

23. The sample operations of the total survey design are those activities which lead to sample selection, data collection, analysis, and estimation.[18] The following paragraphs detail the

[16] The confidence interval is an indication of the probable range of error associated with a sample value obtained from a probability sample.
[17] This calculation was done using the Department of Health and Human Services' Office of Inspector General Rat Stats software package ("RAT-STATS"). The calculations are based upon simple random sampling techniques which will be the sample method employed for stratum two.
[18] Särndal, Swensson & Wretman, *Model Assisted Survey Sampling*, Springer-Verlag (1992), pp. 14-17.

random sample selection, the results of the medical review, and the estimation of overpayment damages.

24. As I described above, stratum one did not require a sample to be drawn as a complete census of all ten beneficiaries was reviewed. Stratum two required a random selection of 34 beneficiaries from the 239 eligible beneficiaries using simple random sampling techniques. This selection was done using RAT-STATS' random number generator with a seed value of 7202 and the 239 eligible beneficiaries were arrayed by HICN number from smallest to largest. The random selection and random order of selection can be found in **Exhibit 9.0**. The first column, Value, represents the beneficiary number selected, while the second column, Order, represents the random order of selection. For example, Value of eight and Order of 33 in the first row of **Exhibit 9.0** corresponds to beneficiary B.B. with a total paid amount of $17,653 found in stratum two Sample ID 8 **Exhibit 7.0**. Beneficiary B.B. was selected as the 33rd random beneficiary out of the sample of 34. The final sample of 34 beneficiaries are identified in **Exhibit 7.0** with a number in the first column representing their sample order within each strata.

25. I produced a list of 44 beneficiaries to the DOJ and it is my understanding that DOJ obtained the medical charts for RCI to review. After RCI completed its review, they provided an Excel file containing a summary of their findings.[19] I have detailed the RCI findings by beneficiary for stratum one in **Exhibit 4.0** through **Exhibit 4.10**. RCI findings by beneficiary for stratum two are detailed in **Exhibit 5.0** through **Exhibit 5.34**.

[19] "Original Marder File Purple Tabs Only 01.18.16.xlsx." received on January 19, 2016. I was also provided a report title "Consulting Report: Medical Record Review Marder Derm Case" and earlier versions of RCI's findings in Excel format.

26. RCI reviewed many procedures that were outside of the Sample Frame described above. Any procedure reviewed by RCI that was not in the Sample Frame was excluded from further analysis to ensure accurate estimation procedures. There were also seven beneficiaries that contained at least one procedure in the Sample Frame that RCI did not categorize.[20] For these missing procedures, I have conservatively assumed that there are no overpayment damages. Lastly, one patient file was completely missing from the RCI review. I have reduced the stratum two sample size to 33 to reflect this missing patient.[21]

27. **Exhibit 4.0** contains the summary information by beneficiary for stratum one. RCI determined if each procedure in the sample was either billed correctly, incorrectly, or if additional information was needed to reach a conclusion, RCI categorized the procedure as "Maybe."[22] I included all paid amounts associated with procedures where RCI had a finding of "Maybe" into two columns labeled under "Maybe." The first column consists of all procedures for which RCI was not provided any records to review. This column is labeled as "No Medical Record" and totals $250,173 for stratum one **Exhibit 4.0.** All procedures in this category were not considered overpayment damages for estimation purposes.[23] The second column was for procedures that had documentation, but for which RCI was unable to make a clear determination as to whether or not the billing was correct. The second column is labeled "Unclear Determination" and all procedures in

[20] The seven patients can be found in Exhibits 4.1, 4.8, 4.10, 5.1, 5.2, 5.6, and 5.14.
[21] This treatment is conservative because it is my understanding the government could collect overpayments on procedures/patients for which the provider does not keep (or could not produce) adequate documentation of the services provided. See Section 1833 (e) of the Social Security Act, which provides: "No payment shall be made to any provider of services or other person under [the Medicare Program] unless there has been furnished such information as may be necessary in order to determine the amounts due such a provider or other person under this part for the period with respect to which the amounts are being paid or for any prior period."
[22] "Original Marder File Purple Tabs Only 01.18.16.xlsx." received on January 19, 2016. See column labeled "Yes/No/Maybe" and Notes columns.
[23] I have also been asked to calculate overpayment damages in the event that RCI's "Maybe" findings are re-categorized as incorrect.

this category were not considered overpayment damages for extrapolation purposes.[24] For stratum one there are $4,395 in this category **Exhibit 4.0**.

28. RCI determined that a number of procedures were incorrectly billed. For procedures that RCI determined were incorrectly billed, it is my understanding that 100 percent of the paid amount should be treated as an overpayment damage except for those procedures where RCI determined a different procedure was warranted.[25] I have grouped RCI's incorrectly billed procedures into four general categories. The first category is labeled "No Supervision" and contains $708,564 of procedures where Dr. Marder was believed to be outside of the office and therefore unavailable to provide the supervision that is required **Exhibit 4.0**. The second category is labeled "No Documentation" and contains $51,706 of procedures for which RCI noted that there was no documentation **Exhibit 4.0**. The third category is labeled "Incorrect Code and Quantity Billed" and is for all situations where RCI believed procedure 77401 should be billed instead of the existing code. This category contains $138,818 in overpayments **Exhibit 4.0**. The last category is labeled "Procedure Should Not Have Been Billed" and is for all other incorrectly billed procedures. The last category contains $274,681 in overpayments **Exhibit 4.0**. The details for each RCI finding in stratum one are located in **Exhibits 4.1** through **4.10**. In total for stratum one, there was $1,173,769 of incorrectly billed procedures leading to an overpayment damages of $1,173,769 **Exhibit 3.0**.[26]

[24] I have also been asked to calculate overpayment damages in the event that RCI's "Maybe" findings are re-categorized as incorrect.
[25] In situations where RCI determined that procedure 77401 should have been billed instead of the procedure that actually was billed, the overpayment damage estimate was calculated to be the actual paid amount minus $34.98. Based upon Dr. Marder's historical billing, on average, procedure 77401 was paid at the rate of $34.98.
[26] The total overpayment damage is equal to the stratum total because there was a complete census taken of the stratum. No estimation is therefore required and there is no associated sample error.

29. Stratum two had total incorrectly billed procedures amounting to $892,415, an average of $27,043 per beneficiary **Exhibit 3.0**. As with stratum one, I separated these findings into four categories. There was $517,225 in incorrectly billed procedures when Dr. Marder was not in the office. There was $101,863 in incorrectly billed procedures due to no documentation. There was $82,146 in estimated overpayments due to an incorrect procedure being billed and $191,181 for all other purposes. **Exhibit 5.0**. Any procedure which RCI determined was "Maybe" was not considered an overpayment damage for estimation purposes.[27] Any procedure that completely lacked documentation or where RCI could not make a clear determination was not considered an overpayment damage. There were $114,924 of procedures for these two categories **Exhibit 5.0**.

30. It is important to note that in many cases RCI found multiple reasons why a particular procedure may be problematic. For example, RCI notes "Cannot definitively determine tx was administered. If administered, incorrect code and quantity billed." In these situations, the procedure was categorized into the most conservative category available that corresponds to RCI's findings. For this example, this procedure would be placed into the "Incorrect Code and Quantity Billed" category as that category has a lower, more conservative, damage treatment. In the event that any particular category is found not to be an overpayment, one cannot simply subtract the results of that category from the estimates presented in this report. However, I could easily incorporate any such finding and recalculate the estimates, if needed.

31. To estimate the total overpayment damages derived from stratum two, the mean of the overpayments per beneficiary from the sample is multiplied by the number of

[27] I have also been asked to calculate overpayment damages in the event that RCI's "Maybe" findings are re-categorized as incorrect.

beneficiaries in the Sample Frame from stratum two.[28] This equation yields an overpayment damages estimate of $6,463,246 ($27,043 * 239) **Exhibit 3.0**. The corresponding 95% confidence interval is $4,977,567 to $7,948,925 **Exhibit 3.0**. In other words, if one were to take 100 additional samples from this population using the same procedures, we would expect 95 out of the 100 resulting confidence intervals would contain the true measure of the overpayment damages.[29] The precision level for stratum two is 23.0% which approximates the sample size calculation estimates described above **Exhibit 3.0**.

Sample Conclusion – Overpayment Damage Estimate

32. In order to arrive at an overall estimate for the overpayment damages, strata one and two must be combined. **Exhibit 3.0** details the total sample results. The final overpayment damages estimate related to Dr. Marder's Radiation Oncology procedures is $7,637,015 with a corresponding 95% confidence interval of $6,207,475 to $9,066,555.[30] The precision percent achieved in the overall sample was 18.7% and this falls within generally acceptable statistical practice. The overpayment damages estimate of $7,637,015 is a conservative estimate due to the exclusion of beneficiaries with total paid Radiation Oncology related procedures of less than $10,000.[31]

[28] Lohr, Sharon L., *Sampling: Design and Analysis*, Brooks/Cole (1999), pp. 95-103.
Cochran, W.G., *Sampling Techniques, 3rd Edition*, New York: John Wiley and Sons, 1977. pp. 89-96.
[29] Lohr, Sharon L., *Sampling: Design and Analysis*, Brooks/Cole (1999), p. 35.
[30] Lohr, Sharon L., *Sampling: Design and Analysis*, Brooks/Cole (1999), pp. 95-103. The HHS OIG Rat-Stats 2010 Version 4 software was used to make statistical calculations.
Cochran, W.G., *Sampling Techniques, 3rd Edition*, New York: John Wiley and Sons, 1977. pp. 89-96.
[31] Further, any procedure for which RCI could not make a definitive determination was excluded from the overpayment damage estimate. There was not one Radiation Oncology procedure reviewed which RCI determined the billings were done accurately, without any questions. Exhibit 3.0 also contains an estimation of overpayment damages if someone were to consider all "maybe" procedures as being incorrectly billed.

33. I have also been asked to calculate overpayment damages in the event that RCI's "Maybe" findings are re-categorized as incorrect. In that case, the overpayment damage estimate related to all Incorrect or "Maybe" procedures is $8,723,910 with a corresponding 95% confidence interval of $7,388,742 to $10,059,080 **Exhibit 3.0**. The precision percent increases to 15.3% and falls within generally acceptable statistical practice.

G. STATUTORY FINES

34. I was asked by the DOJ to estimate the statutory fines related to the allegations in this matter. I utilized the same RCI review and created a summary by beneficiary of each claim found in the sample.[32] These summaries differ from the work in Section F above as a unique claim may contain more than one procedure. It is my understanding that statutory fines may only be applied to the claim, not the procedure.

35. The beneficiary summary by unique claim can be found for strata one and two in **Exhibits 10.1** and **10.2**, respectively. For stratum one, no estimation procedures were needed to determine the number of claims in error as stratum one was a complete census. For stratum two, the total number of claims is estimated from the sample to be 2,386 **Exhibit 10.2**.

36. The minimum statutory fine is estimated to be $15,306,500 which is derived from multiplying the statutory rate of $5,500 per claim to the estimated number of claims from the full sample 2,783 **Exhibit 10.0**. The maximum statutory fine is the same calculation substituting $11,000 per claim instead of $5,500 per claim. The maximum statutory fine is estimated to be $30,613,000 **Exhibit 10.0**. The statutory fine calculations as presented

[32] A unique claim was determined using the variable 'CH ICN' found in the file Marder Raw Data.xlsx.

only relate to RCI's initial findings of a procedure being incorrect. In the event that RCI's findings of "Maybe" should be re-categorized as incorrect, the statutory fine calculations would increase.

H. SUMMARY STATISTICS BY YEAR

37. I was asked to provide a summary of Dr. Marder's billing for evaluation and management procedures for each year from 2008 through 2014. That summary can be found in **Exhibit 11.0**. A similar annual summary for biopsy and pathology procedures can be found in **Exhibit 12.0**. I have only included the top two biopsy codes 11100 and 11101.

38. I have also been provided a calendar that summarizes each day that Dr. Marder may not have been in the office.[33] The calendar identifies two different instances; 1) "DM OUT" written on a date in Dr. Marder's schedule book, and 2) "Empty Dates" for days when no patients were scheduled to see Dr. Marder. I have summarized all of Dr. Marder's billings into four categories based upon this calendar. The four categories are as follows:

    a. DM Out

    b. Empty Dates

    c. Weekend

    d. DM In – all other dates

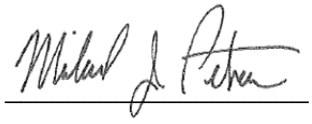
    The summary of billings by category can be found in **Exhibit 13.0.** This exhibit summarizes all procedures.

[33] "MARDER CALENDAR printable.xlsx" received on February 5, 2016.

I. PROFESSIONAL FEE ARRANGEMENT

39. SRR is compensated by the DOJ for my time at an hourly billing rate of $216.30 per hour plus out-of-pocket expenses for services performed in this matter. SRR's compensation is in no way dependent on the opinions I express or on the outcome of this litigation. The analyses upon which I have based my opinions in this report have been performed by me or by individuals working under my direction and supervision.

Respectfully submitted,



Michael J. Petron Date: February 18, 2016

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA and the STATE OF FLORIDA, ex rel. THEODORE A. SCHIFF, M.D.,

Plaintiff,

v.

GARY L. MARDER, D.O.; ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation,

Defendant.

DECLARATION OF MARTIN BURKE

I, Martin Burke, do hereby declare and state:

1. I am a resident of the State of Florida and currently reside in Tampa, FL.

2. I earned a Bachelor's degree in Biomedical Science at the University of South Florida; and a Master's Degree in Physician Assistant Studies at the University of Florida

3. I have been licensed in the State of Florida as a Physician's Assistant since 2012.

4. From 2012 to 2014, I was employed as a Physician Assistant by Gary Marder, D.O., in Port St. Lucie and Okeechobee, Florida.

5. At the time I commenced employment with Dr. Marder, I had no prior experience in the administration of radiation therapy. After approximately four weeks of on-the-job training at Dr. Marder's main clinic in Port St. Lucie, Dr. Marder assigned me the responsibility of administering

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radiation to patients in his clinic located in Okeechobee, Florida.

6. Dr. Marder was physically present in the Okeechobee office approximately once every two weeks, usually on a Tuesday. I administered radiation to the Okeechobee location patients on all weekday mornings, even when Dr. Marder was not present at the location. Once all of the patients being treated with radiation at the Okeechobee location were finished, unless there were scheduled patient examinations at that office, I would close that office and then work for the remainder of the day in the Port. St. Lucie clinic.

7. Patients in the Port St. Lucie office were also irradiated on a daily basis even if Dr. Marder was not in the office.

8. No other physician covered for Dr. Marder and the only type of radiation administered at the Okeechobee and Port St. Lucie offices was superficial radiation.

9. The radiation treatments I rendered to patients were based on verbal instructions received directly from Dr. Marder. Dr. Marder instructed that every patient was to receive two radiation treatments a day to each lesion for 20 days. The treatment was the same for every lesion on every patient. I was not required to make reference to any plan of care or dose calculations before commencing treatment? (Except the already mentioned established standard protocol) The radiation dosage administered by the machine at each location was preset and I was instructed not to change any of the settings related to the Kilo-voltage or the amps (mA) at any time. The actual radiation treatments lasted approximately 8 to 15 seconds for each lesion, plus a few minutes to position the patients.

10. I was never taught to perform a simulation of the treatment before commencing the actual radiation, and never performed any simulations on any patient. I never took notes about the manner in which the machine was set up or the manner in which the patient was positioned for the

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administration of the treatment, nor ever took photographs of such positioning.

11. I was not required to make reference to any type of special instructions regarding the type of shield to use on the each individual patient or particular lesion or the manner in which it would be used. (Except during initial training period) I selected a shield for every patient from a small set of prefabricated shields shared among all patients based upon general verbal instructions from Dr. Marder, and no input from Dr. Marder was required or provided in that selection process thereafter for any particular patient after initial training period, with very few exceptions.

12. Although I was aware that Dr. Marder had an arrangement with a medical physicist, I was told the physicist only came to the Okeechobee and Port St. Lucie offices at night or on weekends. I never saw the medical physicist in person or any evidence that the medical physicist was involved in the care of any patients.

13. During the course of the 20 days of radiation treatments, Dr. Marder was not involved in the administration of the radiation on a routine basis. The patients were not required to see Dr. Marder and were not scheduled to meet with him until after the radiation therapy was concluded. Dr. Marder was only involved if specifically asked by myself or another person administering radiation at one of the clinics to assist with a particular problem.

14. I placed some information about the radiation treatments on a four page card stock fold out document called a Tumor Dose Record ("TDR"). The TDR contained columns for each treated lesion and rows for providing details of each application of radiation to a lesion. At the far right of the form, there were dedicated columns for the signatures of a medical physicist and medical doctor when appropriate. There were also designated places on the form for other information regarding the identity of the patient and the details of the treatment such as the dosage, use of shields, etc.

15. In the ordinary course of business, the TDR was the only medical record I ever saw

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regarding the details of the actual radiation treatments administered to particular patients.

16. In general, the only information I placed on the TDR was a basic description of the location of the lesions (i.e., forehead, mid-scapula, left forearm), the date of the radiation, and the time of the first radiation of the day, along with my initials.

17. I never wrote down the time of the second daily treatment because that was the way I was taught when I started working there. The second daily treatment was usually administered approximately 45 to 60 minutes after the first treatment, in part depending on how many other patients needed to receive radiation that day. I did not add information to the Tumor Dose Record about the cumulative dose. I would generally add comments regarding the daily progress of the treatments. When the 20 days of treatments were concluded, there were no signatures or initials in any of the other columns on the form from any other person when it was submitted for billing.

18. Dr. Marder generally worked in the Port St. Lucie office on Mondays and Wednesdays. He would occasionally come into the office on Fridays if he was unable to come on either Monday or Wednesday of that week.

19. Dr. Marder took vacations on a frequent basis, sometimes for up to a month at a time.

20. Patients continued to be treated on the occasions when Dr. Marder was not in the office. Most commonly, the patients would be scheduled for office visits during which they would undergo biopsies or the destruction of lesions.

21. I never played any role in the preparation or submission of claims to any insurance company, including Medicare, Tricare or any other insurance company. Dr. Marder employed two individuals at any given time assigned exclusively to billing duties.

22. Dr. Marder never offered or required any training regarding the rules of the Medicare

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program, or any other government program or private insurance plan.

23. When Dr. Marder was out of the office, he generally contacted the office via telephone to check on the status of the office. He would call late in the day to get such information as the number of biopsies performed for the day.

24. Dr. Marder's appointments with patients were tracked in an appointment book. If there were no appointments in the book for Dr. Marder for a particular day, it most likely meant that Dr. Marder would not be in the office that day.

25. The only laboratory related equipment that I saw in the clinics was a microscope, various slides, and the vials provided by Kendall Medical Laboratory that we used to ship the biopsy specimens to the laboratory. Once I obtained the biopsy specimens from the patient, I was not responsible for any analysis of said specimens, and those specimens were shipped to the laboratory. I performed radiation upon the lesions that were biopsied based entirely upon the results of the pathology report that came from the laboratory.

26. I never saw Dr. Kendall in either of Dr. Marder's offices.

27. I never saw Dr. Marder examine any pathology slides using the microscope in his office.

Pursuant to Title 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct and is based upon my personal knowledge this 21st day of March, 2016, in Tampa, Florida.

Dated: March 21, 2016,

By: _____
Martin Burke

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA and the STATE OF FLORIDA, ex rel. THEODORE A. SCHIFF, M.D.,

Plaintiff,

v.

GARY L. MARDER, D.O.; ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation,

Defendant.

DECLARATION OF SPECIAL AGENT WENDE BARDFELD IN SUPPORT OF THE UNITED STATES' MOTION FOR SUMMARY JUDGMENT

1. I am a Special Agent with the Federal Bureau of Investigation ("FBI"). I am responsible for investigating violations of United States federal law, including, but not limited to Title 18, United States Code, Section 1347 (Health Care Fraud); Title 18, United States Code, Section 1349 (Conspiracy to Commit Health Care Fraud); Title 18, United States Code, Section 371 (Conspiracy to Pay and Receive Kickbacks); Title 42, United States Code, Section 1320a-7b(b) (Paying and Receiving Kickbacks) and 31 U.S.C. § 3729 (False Claims). In connection with investigating these offenses, I have participated in the execution of search warrants for documents and other evidence in cases involving violations of these offenses.

2. As a Special Agent with the FBI my responsibilities include, among other things, effectuating asset forfeitures; analyzing voluminous bank records and other financial

records; preparing comprehensive reports, which have been used to recommend prosecutions for various violations of United States federal laws; overseeing undercover operations; and testifying in the grand jury and open court.

3. The statements in this Declaration are based upon information I have learned during the investigation of the defendants, including, but not limited to information provided to me by Special Agents of the FBI, Health and Human Services-Office of Inspector General, Department of Defense- Office of Inspector General-Defense Criminal Investigative Service, Railroad Retirement Board-Office of Inspector General, and Office of Personnel Management-Office of Inspector General, along with public source and business records, medical records and my experience and background as an FBI Special Agent. I have also obtained information from evidence seized during the execution of duly authorized search warrants on April 22, 2015. This Declaration is being submitted for the purpose of supporting the summary judgment sought by the United States in this matter, and I have not included each and every fact known to me concerning this investigation.

4. On April 22, 2015, FBI Special Agents, along with fellow Task Force Agencies personnel, executed three duly authorized search warrants at the following locations:

    a. 1 Ocean Lane, Units 1, 2 and 3, Palm Beach, FL, the residence of Gary L. Marder ("Marder");
    b. 9580 South Federal Highway, Suite 19, Port St. Lucie, FL, the main office of Allergy Dermatology and Skin Cancer Center, Inc. ("ALLERGY"); and
    c. 202 NE 2nd Street, Suite 2, Okeechobee, FL, the second office of ALLERGY.

5. Additional documents relevant to this case have also been obtained from multiple other sources, including the defendants, the Centers for Medicare and Medicaid

Services ("CMS"), First Coast Service Options, Inc. ("FCSO"), the State of Florida, the United States Department of Defense (regarding the Tricare program) and from the United States Office of Personnel Management (regarding Federal Employee Group Health Plans).

6. The statements made herein are based upon my examination of materials seized during the execution of the search warrants, data reflecting the claims billed by Marder to Medicare, documents received from the other sources described herein, interviews of witnesses, and other public information.

APPOINTMENT BOOKS

7. Multiple appointment books for scheduling patient visits were kept at Marder's offices. There were separate appointment books for the years 2006 through 2015 for each employee that rendered services to patients. Each appointment book contained information indicating the applicable employee.

8. I performed a more detailed review of the appointment books that indicated they were for Marder. The days on which Marder was not physically in one office or the other, could be determined by reference to his appointment books. All of the appointment books contained days on which there no appointments at all scheduled for Marder. On the days with no appointments, some of the appointment books also contained a handwritten notation stating "DM Out" or something similar. An example is attached hereto as Exhibit 1.

9. I prepared a summary of the days on which there were no appointments and the days on which there was a notation of "DM Out" in the appointment books covering the

years 2006 through 2015. The summary is contained in an Excel spreadsheet named Calendar.xls, a printed copy of which is attached hereto as Exhibit 2.

10. A review of the appointment books for 2006 through 2015 indicate Marder was out of the office on more than 50% of all business days. I provided a copy of the spreadsheet calendar to Revenue Cycle, Inc.

COMPLIANCE MANUALS

11. Marder had multiple books in his office that explained how to establish programs to help ensure compliance with health care laws and regulations. A copy of the cover page and table of contents for the 118-page Model Dermatology Compliance Program published by the American Academy of Dermatology is attached as Exhibit 3. A copy of the front and back cover of the OIG Compliance Manual, A Guide for Dermatology Practices is attached as Exhibit 4.

RADIATION EQUIPMENT CONTROLS

12. I personally observed the radiation machine located in Marder's Port St. Lucie office. I have seen photographs taken during the search warrant of the radiation machine in the Okeechobee office. The machines were roughly comparable in size to dental x-ray machines and they were not shielded from the room in which they were located or from other areas of the office. I observed that at the Port St. Lucie office, the controls that would normally be used to adjust the radiation dose for the particular size, type and location of the lesions of the patient being treated were declared off-limits to employees through "do not adjust either of these two dials" and "don't change" signs taped to the machines. Photographs of the radiation machines in his Port St. Lucie

office location are attached hereto as Exhibit 5. Photographs of the radiation machines in his Okeechobee office location are attached hereto as Exhibit 6.

SHIELDS

13. I personally observed the shields used to protect patients during the administration of radiation located in Marder's Port St. Lucie office. I have seen photographs taken during the search warrant of the shields used to protect patients during the administration of radiation located in the Okeechobee office. Photographs of the shields in his Port St. Lucie office location are attached hereto as Exhibit 7. Photographs of the shields in his Port St. Lucie office location are attached hereto as Exhibit 8.

DRIVING DISTANCE

14. Marder's office in Port St. Lucie, Florida is approximately 40 miles driving distance from his office in Okeechobee, Florida.

15. Kendall Medical Laboratory, Inc., ("KML") in Coral Gables, Florida, is approximately 130 miles driving distance from Marder's offices in Port St. Lucie, Florida.

FAKE DOCUMENT RESPOSITORY

16. During the execution of the search warrant at Marder's primary clinic in Port St. Lucie, hundreds of pages of pre-printed, mostly blank forms already containing signatures or initials of Marder and medical physicist Farhad Kader ("Kader") were located.

17. One folder contained almost 100 pages of pre-signed blank forms, including dozens of bits and pieces of forms containing signatures and initials of Marder or Kader, but no other patient information. A copy of those documents are attached hereto as Exhibit 9.

18. Two additional folders were found which contained dozens of pages of different versions of blank forms that already contained signatures or initials of Marder and Kader. One folder was labeled as "1 set Port St. Lucie" and "Port St. Lucie patients." A copy of those documents are attached hereto as Exhibit 10. The other folder was labeled as "1 set Okeechobee" and "Okeechobee pts." A copy of those documents are attached hereto as Exhibit 11.

19. Two other forms pre-printed with handwritten notes referencing radiation treatments were also located. There were hundreds of copies of each of these forms. There were no patient information or dates of services on these forms. A representative copy of each of those documents are attached hereto as Exhibits 12 and13, respectively.

PATHOLOGY

20. I performed a search of the Florida Sunbiz database for references to Marder Medical Laboratory and Gary I. Marder Medical Laboratory. The Florida Sunbiz database is a publicly available online database maintained by the State of Florida containing current and historical information regarding all Florida registered corporations, trademarks, limited partnerships, limited liability companies, fictitious names, general partnerships and limited liability partnerships. I found no listing for either Marder Medical Laboratory or Gary I. Marder Medical Laboratory. The State of Florida has no record of any entity using those names having any independent legal existence as a corporation, limited liability corporation, partnership or sole proprietorship, and of

those names being licensed as a trademark or fictitious name under which anyone does business.

21. In the course of the investigation of this case, I have seen many hundreds of the final pathology reports located in the medical records of Marder. There were an extremely small number of reports on the letterhead of KML, and these seemed to occur when KML referred the specimens out to another laboratory for a consult. Every other pathology report was on the letterhead of Gary L. Marder, D.O. Medical Lab and contained what appeared to be a digital signature of Marder or a stamp of Marder's signature.

22. In addition, although the exact wording varied over time, the pathology reports included a printed statement indicating that the Technical Component ("TC") services, to include such items on the pathology report as the gross description, slide preparation and block storage, were rendered by KML. There was no corresponding statement that the Professional Component ("PC") services, mainly the microscopic diagnosis section, were also rendered by Kendall and not by Marder, or that Marder's signature was on the report even though he had not performed any of the services (PC or TC) reflected on the report. Representative copies of those pathology reports are attached hereto as Exhibit 14.

23. Kendall provided a discounted service for the TC work that was performed for Marder's biopsies. According to the invoices from KML, Marder was billed $12.50 per slide for the TC work performed by KML. Occasionally there would be additional fees associated with the TC work, which included certain staining and slide preparation steps that were necessary for specific specimens. These specimens would

have the normal $12.50 slide fee, along with the additional fees placed on the invoices. See Exhibit 23 for a sample of TC charges billed to Marder for services performed on March 21, 2013 and March 22, 2103. As listed on this invoice across from the specific name of the "Patient" and the "CPT code" of 88305, the "Serv ID" of GX depicted the gross examinations and number of slides produced for that specimen. When that GX number is multiplied by $12.50 (the cost of the discounted service), the sum was tallied in the "Amount" column. It is also noted that three of the samples required a separate staining technique, however, on this particular invoice; the additional fee was billed at $0.00. Medicare claims data shows that Marder was paid approximately $55 to $80 per slide from Medicare for each claim he billed for pathology services using CPT Code 88305. In total, Marder was paid $ 2,829,231.13 by Medicare for pathology services rendered between January 2008 through September 2014. Marder paid Kendall a total of $1,479,566.53 for all services rendered by KML for the same time period. The $1,349,664.60 difference between these two figures represents part of the "kickback" received by Marder. Due to the fact that the $2,829,231.13 only covers the amount paid by the Medicare program and that Marder accepted other programs and secondary insurance carriers such as Tricare, Federal Employees Health Benefits Program, private insurance patients and self-pay patients to name a few; this "kickback" amount is undervalued. The true "kickback" amount would have to include all of the paid services from all patients who were provided biopsy/pathology services by Marder, to include whatever form of payment (insurance or individual patient payment) that was made to ALLERGY, minus the $ 1,479,566.53 total that was paid to Kendall for all services rendered by KML for the same time period.

DOCUMENTS PRODUCED BY KENDALL

24. In 2010, an attorney provided advice to Marder regarding his business relationship with Kendall via emails. Marder forwarded the e-mails to Kendall.

25. One email forwarded an employment agreement drafted by the attorney which on its face indicated that Kendall would become an employee of Marder. A copy of that e-mail was produced to the United States by Kendall in the course of the litigation and is attached hereto as Exhibit 15.

26. A second e-mail forwarded a lease drafted by the attorney which on its face indicated that Marder was going to lease Kendall's laboratory. A copy of that e-mail was produced to the United States by Kendall in the course of the litigation and is attached hereto as Exhibit 16.

27. The attorney also advised that other steps needed to also be implemented with regard to specification of hours, the volume of work rendered by Kendall for Marder and the nature of the services rendered on the premises of the laboratory. Exhibits 15 and 16.

28. Kendall signed the purported employment agreement in 2010. A copy of an email produced to the United States by Kendall in the course of the litigation is attached hereto as Exhibit 17.

29. The copy of the employment agreement signed by Kendall was not dated. A copy of a fax produced to the United States by Kendall in the course of the litigation is attached hereto as Exhibit 18. The fax shows that Kendall sent a copy of the employment agreement in his possession to Marder.

30. Marder also signed the purported employment document, but backdated it by 10 years to the year 2000. A copy of the document produced to the United States by Marder in the course of the litigation is attached hereto as Exhibit 19.

31. No signed version of the lease agreement was ever located or produced by the defendants to the United States. A copy of the unsigned lease agreement produced to the United States by Marder in the course of the litigation is attached hereto as Exhibit 20.

32. Kendall sent invoices to Marder on a monthly basis to bill him for the Technical Component of the pathology services. A copy of one of those monthly invoices from 2008 is attached hereto as Exhibit 21A. A copy of one of those monthly invoices from 2013 is attached hereto as Exhibit 21B.

33. A summary of all of the invoiced amounts and the payments thereon for 2008 through 2014 was produced to the United States by Kendall in the course of the litigation and is attached hereto as Exhibit 22.

34. The amounts reflected on the monthly summary, Exhibit 22, can be matched to the amounts on the monthly invoices. Exhibit 23.

35. Prior to the execution of the employment agreement and commencement of the supposed payment of a salary by Marder to Kendall effective in 2011, Marder paid the amounts reflected on Kendall's monthly invoices by credit card. Copies of several credit card receipts reflecting these payments are attached as Exhibit 24. These receipts were produced to the United States by Kendall in the course of the litigation.

36. Following the execution of the employment agreement and commencement of the supposed payment of a salary by Marder to Kendall effective in 2011, there was no

change in the monthly invoices billed by Kendall to Marder, and Marder continued to pay the amounts reflected on the invoices. See Exhibits 21, 22, 23 and 24.

37. Following the execution of the employment agreement and commencement of the supposed payment of a salary by Marder to Kendall effective in 2011, the amounts owed by Marder to Kendall as reflected on the monthly invoices were paid in part by the credit card previously used and in part by crediting Kendall's entire monthly net "salary" in the amount of $8,333.33. See Exhibit 24.

38. On March 22, 2016, I viewed the website for Marder's practice, which is located at http://www.marderdermatology.com/radiation-therapy#routine. The screen shots attached as Exhibit 25 are true and correct copies of what I observed.

39. Attached hereto as Exhibit 26 is a true and correct copy of an email located on one of Marder's computers in which Marder confirms that he was absent from the United States between December 20, 2013 and January 20, 2014.

40. Attached hereto as Exhibit 30 is a summary of the claims submitted by Medicare to Medicare for those dates of service, and the amounts he billed and was paid for those claims.

MEDICAL RECORDS

41. During the execution of the search warrant, a thorough review was performed to locate medical records relevant to the Medicare beneficiaries for whom Marder billed for radiation services. A small number of additional records not located at the time of the search were later provided to the United States by Marder. All of the beneficiaries in the random sample utilized in this case were among the medical records.

42. I personally reviewed the medical records for all of the beneficiaries in the random sample utilized in this case. I am also generally familiar with the data obtained from Medicare containing the claims billed by Marder which were downloaded into an Excel spreadsheet named Marder Raw Data.xls. That claims data was retrieved from a system maintained by Medicare for use in the ordinary course of business for the business purpose of operating the Medicare Program. The date is made available to law enforcement through a system known as One PI. The computer file "Marder Raw Data.xls" was provided to RCI to use in connection with its medical review.

43. My review of the medical records revealed that in the large majority of cases, there was no documentation at all of numerous services, especially the services billed in connection with the radiation services using CPT Codes in the 77xxx series. Also, in the cases where there was documentation of the radiation services, it was found to be all photocopied documents with no original signatures in the original patient file, or the documents appear to have been altered.

44. The medical charts (corresponding to all billed dates of service) obtained from Marder for many of the 44 beneficiaries in the random sample were largely complete, but only partials charts were obtained for a few of the sample.

45. My review of the medical charts revealed that the administration of the actual radiation treatments was tracked on a standard form titled "Tumor Dose Record" ("TDR") which was a four-page, folded document printed on cardstock. When the form was unfolded, the two inside pages constituted one large, 17-inch wide by 11-inch high form for tracking radiation treatments which contained columns for each treated lesion and rows for providing details of each application of radiation to a lesion. At the far

right of the form, there were dedicated columns for the signatures of a medical physicist and medical doctor when appropriate. There were also designated places on the form for other information regarding the identity of the patient and the details of the treatment such as the dosage, use of shields, etc.

46. In most cases, the charts included a document identifiable as the original TDR because it was on the four-page, folded document printed on cardstock and contained information written in ink, or was the older version of the document utilized before 2008. In total, the charts contained a total of approximately 132 original versions of the TDR. Every original TDR was missing some information, including the following items:

    a. the prescribed radiation regimen,
    b. the size of the "cone" utilized on the machine,
    c. daily radiation doses,
    d. cumulative radiation doses,
    e. an accurate indication of the time of day of the first daily radiation dose,
    f. time of day of the second daily radiation dose,
    g. physician signatures,
    h. medical physicist signatures,
    i. whether or not a shield was used, or its type.

47. In very few cases, the comments and observations regarding the treatment, side effects, etc. appeared to be filled in by the employee writing the date of treatment and initialing each date of service. However, in most cases, this column was also blank on the original TDR.

48. In some cases, in addition to the original TDR, the medical charts also contained one or more photocopies of the TDR. The documents were identifiable as photocopies because they were not on the fold-out card stock form. Instead, the 17-inch by 11-inch

form was copied onto two letter sized 8.5 inch by 11-inch pieces of paper which contained no information written in ink.

49. With respect to the services for which there was **no** photocopied TDR, there was no separate documentation of the services billed using CPT Codes 77280, 77332, 77334 or 77336. As for CPT Codes 77300 and 77427, there was only one original TDR (two separate patients for one round of radiation) in which the billed services had the supplemental documentation for the CPT codes.

50. On several occasions, a form labeled as being documentation for 77261 was located in the file. However, these forms were "templates" where the only information that varied was the patient's identifiers, the location for the radiation treatment and the date of service. In fact, the "additional orders" section contained verbatim language for each patient, regardless of the site of radiation, to include "decrease to 1 cm cone due to tumor shrinkage" instructions. Most of these forms also contained a photocopied signature for Dr. Marder.

DOCUMENTS FOUND TOGETHER WITH PHOTOCOPIED TDRs

51. In contrast, with respect to the services for which there was a photocopied TDR, the charts were very different.

52. For the services with a photocopied TDR, often the chart contained an "attestation letter" addressed to Medicare, signed by Marder attesting under civil and criminal penalty that the enclosed documents had been prepared in the course of treatment personally rendered by him. A representative copy of the attestation letter is attached as Exhibit 27.

53. The photocopied TDRs did not match the original version that was still located within the file. Instead, it contained substantially more information than the original, including:

    a. purported initials of Marder and the medical physicist on multiple dates,
    b. daily and cumulative dose information; and
    c. comments regarding the treatment, side effects, etc.

54. A representative copy of a photocopied TDR is attached as Exhibit 28 and a copy of the original version of that same TDR is attached as Exhibit 29.

55. For the services with a photocopied TDR, the charts also contained numerous other pages purporting to document the billed services.

56. For example, for CPT Codes 77261, 77280, 77300 and 77332, there were usually entire pages for each lesion for each billed date of service. Thus, if there were four lesions reflected as having been treated on the TDR, often there would be four separate pages relating to 77261, four for 77280, four for 77300 and four more for 77332. Representative copies of the documents relating to 77261, 77280, 77300 and 77332 are attached hereto as Exhibits 31, 32, 33, and 34, respectively.

57. From the representative sample, no supplemental documentation was found for CPT Code 77334.

58. The documents relating to 77261 always indicated that "due to tumor shrinkage" occurring part way through the course of treatment, the radiation was being revised upward from 25 to 40 treatments. See Exhibit 31 for a representative sample of the documents.

59. For CPT Code 77300, there was often a second set of forms corresponding to the date on which the treatment was supposedly revised upward from 25 to 40 treatments,

apparently to reflect new dosage calculations. See Exhibit 33 for a representative sample of the documents.

60. For CPT Codes 77336 and 77427, there would also be an entire page for each lesion, but these documents would cover all of the applicable dates of service, usually five. Representative copies of the documents relating to77336 and 77427 are attached hereto as Exhibits 35 and 36, respectively.

61. In many files there was also a two page document containing a narrative which, in part, described a meeting with the patient regarding the treatment. The date of this document always corresponds to the first date of treatment. At the end of this document, it always stated "I now prescribe 40 treatments - 2 treatments per day for 20 days at 130 rads with a total dose of 5200 rads." These documents contained undated copies of Marder's signature.

62. Except for the date and name of the patient, and the location and size of the lesions, these narrative reports contain identical language. A representative copy of a narrative report is attached hereto as Exhibit 37.

63. The radiation treatment reflected on the two-page narrative always indicates that 40 treatments are being ordered as of the first date of treatment. This information contradicts information on the documentation of 77261 which indicated that as of the first date of treatment only 25 services were ordered, and the modification to 40 treatments did not occur until midway through the treatment "due to tumor shrinkage." Compare Exhibit 31 to Exhibit 37.

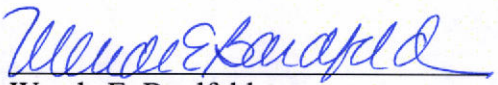
64. My review of the documents found in connection with the services reflected on the photocopied TDRs also revealed that the initials of Marder and the medical physicist

on 25 of the 38 letter-size photocopies of the Tumor Dose Records were exactly identical, including the dust spots copied on each page. These initials were on the second page of each of these photocopied TDRs. 11 more of the photocopied TDRs only had an initial of Marder, and did not contain any initial for a medical physicist. Attached hereto as Exhibit 38 is a composite exhibit of the second page of the 38 TDRs, to include the 25 that contain the identical initials and the 11 others that only contained Marder's initials. Two TDRs had a second page to the report; therefore Exhibit 38 has 40 pages of signatures.

65. In addition, the 25 identical sets of initials also exactly matched a strip of paper found in a folder located in Marder's in-house billing office at the direction of Marder. A copy of that strip of paper is attached hereto as Exhibit 39.

66. Two of Marder's employees at the time the case was filed admitted to me that they were tasked with creating the photocopied Tumor Dose Records by adding the additional information and then cutting and pasting the initials from the strip of paper. They also admitted to me that they were tasked with generating the documents relating to CPT Codes 77261, 77280, 77300, 77332, 77336 and 77427.

Pursuant to Title 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct and is based upon my personal knowledge this 25 day of March, 2016, in West Palm Beach, FL.

By: 
Wende E. Bardfeld

MARDER 2006

WEDNESDAY		2/1/2006	3/1/2006								11/1/2006	
THURSDAY		2/2/2006	3/2/2006			6/1/2006					11/2/2006	
FRIDAY		2/3/2006	3/3/2006			6/2/2006			9/1/2006		11/3/2006	12/1/2006
SATURDAY		2/4/2006	3/4/2006	4/1/2006		6/3/2006	7/1/2006		9/2/2006		11/4/2006	12/2/2006
SUNDAY	1/1/2006	2/5/2006	3/5/2006	4/2/2006		6/4/2006	7/2/2006		9/3/2006	10/1/2006	11/5/2006	12/3/2006
MONDAY	1/2/2006	2/6/2006	3/6/2006	4/3/2006	5/1/2006	6/5/2006	7/3/2006		9/4/2006	10/2/2006	11/6/2006	12/4/2006
TUESDAY	1/3/2006	2/7/2006	3/7/2006	4/4/2006	5/2/2006	6/6/2006	7/4/2006	8/1/2006	9/5/2006	10/3/2006	11/7/2006	12/5/2006
WEDNESDAY	1/4/2006	2/8/2006	3/8/2006	4/5/2006	5/3/2006	6/7/2006	7/5/2006	8/2/2006	9/6/2006	10/4/2006	11/8/2006	12/6/2006
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FRIDAY	1/6/2006	2/10/2006	3/10/2006	4/7/2006	5/5/2006	6/9/2006	7/7/2006	8/4/2006	9/8/2006	10/6/2006	11/10/2006	12/8/2006
SATURDAY	1/7/2006	2/11/2006	3/11/2006	4/8/2006	5/6/2006	6/10/2006	7/8/2006	8/5/2006	9/9/2006	10/7/2006	11/11/2006	12/9/2006
SUNDAY	1/8/2006	2/12/2006	3/12/2006	4/9/2006	5/7/2006	6/11/2006	7/9/2006	8/6/2006	9/10/2006	10/8/2006	11/12/2006	12/10/2006
MONDAY	1/9/2006	2/13/2006	3/13/2006	4/10/2006	5/8/2006	6/12/2006	7/10/2006	8/7/2006	9/11/2006	10/9/2006	11/13/2006	12/11/2006
TUESDAY	1/10/2006	2/14/2006	3/14/2006	4/11/2006	5/9/2006	6/13/2006	7/11/2006	8/8/2006	9/12/2006	10/10/2006	11/14/2006	12/12/2006
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THURSDAY	1/12/2006	2/16/2006	3/16/2006	4/13/2006	5/11/2006	6/15/2006	7/13/2006	8/10/2006	9/14/2006	10/12/2006	11/16/2006	12/14/2006
FRIDAY	1/13/2006	2/17/2006	3/17/2006	4/14/2006	5/12/2006	6/16/2006	7/14/2006	8/11/2006	9/15/2006	10/13/2006	11/17/2006	12/15/2006
SATURDAY	1/14/2006	2/18/2006	3/18/2006	4/15/2006	5/13/2006	6/17/2006	7/15/2006	8/12/2006	9/16/2006	10/14/2006	11/18/2006	12/16/2006
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MONDAY	1/16/2006	2/20/2006	3/20/2006	4/17/2006	5/15/2006	6/19/2006	7/17/2006	8/14/2006	9/18/2006	10/16/2006	11/20/2006	12/18/2006
TUESDAY	1/17/2006	2/21/2006	3/21/2006	4/18/2006	5/16/2006	6/20/2006	7/18/2006	8/15/2006	9/19/2006	10/17/2006	11/21/2006	12/19/2006
WEDNESDAY	1/18/2006	2/22/2006	3/22/2006	4/19/2006	5/17/2006	6/21/2006	7/19/2006	8/16/2006	9/20/2006	10/18/2006	11/22/2006	12/20/2006
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SATURDAY	1/21/2006	2/25/2006	3/25/2006	4/22/2006	5/20/2006	6/24/2006	7/22/2006	8/19/2006	9/23/2006	10/21/2006	11/25/2006	12/23/2006
SUNDAY	1/22/2006	2/26/2006	3/26/2006	4/23/2006	5/21/2006	6/25/2006	7/23/2006	8/20/2006	9/24/2006	10/22/2006	11/26/2006	12/24/2006
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TUESDAY	1/24/2006	2/28/2006	3/28/2006	4/25/2006	5/23/2006	6/27/2006	7/25/2006	8/22/2006	9/26/2006	10/24/2006	11/28/2006	12/26/2006
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SATURDAY	1/28/2006			4/29/2006	5/27/2006		7/29/2006	8/26/2006	9/30/2006	10/28/2006		12/30/2006
SUNDAY	1/29/2006			4/30/2006	5/28/2006		7/30/2006	8/27/2006		10/29/2006		12/31/2006
MONDAY	1/30/2006				5/29/2006		7/31/2006	8/28/2006		10/30/2006		
TUESDAY	1/31/2006				5/30/2006			8/29/2006		10/31/2006		
WEDNESDAY					5/31/2006			8/30/2006				
THURSDAY								8/31/2006				

***INFORMATION TAKEN FROM GREEN 2006 SCHEDULING BOOK

EMPTY DATE - NO PATIENTS SCHEDULED

"DM OUT" WRITTEN ON DATE IN SCHEDULE BOOK

MARDER 2007

THURSDAY		2/1/2007	3/1/2007								11/1/2007	
FRIDAY		2/2/2007	3/2/2007			6/1/2007					11/2/2007	
SATURDAY		2/3/2007	3/3/2007			6/2/2007			9/1/2007		11/3/2007	12/1/2007
SUNDAY		2/4/2007	3/4/2007	4/1/2007		6/3/2007	7/1/2007		9/2/2007		11/4/2007	12/2/2007
MONDAY	1/1/2007	2/5/2007	3/5/2007	4/2/2007		6/4/2007	7/2/2007		9/3/2007	10/1/2007	11/5/2007	12/3/2007
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SATURDAY	1/6/2007	2/10/2007	3/10/2007	4/7/2007	5/5/2007	6/9/2007	7/7/2007	8/4/2007	9/8/2007	10/6/2007	11/10/2007	12/8/2007
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THURSDAY	1/11/2007	2/15/2007	3/15/2007	4/12/2007	5/10/2007	6/14/2007	7/12/2007	8/9/2007	9/13/2007	10/11/2007	11/15/2007	12/13/2007
FRIDAY	1/12/2007	2/16/2007	3/16/2007	4/13/2007	5/11/2007	6/15/2007	7/13/2007	8/10/2007	9/14/2007	10/12/2007	11/16/2007	12/14/2007
SATURDAY	1/13/2007	2/17/2007	3/17/2007	4/14/2007	5/12/2007	6/16/2007	7/14/2007	8/11/2007	9/15/2007	10/13/2007	11/17/2007	12/15/2007
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WEDNESDAY	1/17/2007	2/21/2007	3/21/2007	4/18/2007	5/16/2007	6/20/2007	7/18/2007	8/15/2007	9/19/2007	10/17/2007	11/21/2007	12/19/2007
THURSDAY	1/18/2007	2/22/2007	3/22/2007	4/19/2007	5/17/2007	6/21/2007	7/19/2007	8/16/2007	9/20/2007	10/18/2007	11/22/2007	12/20/2007
FRIDAY	1/19/2007	2/23/2007	3/23/2007	4/20/2007	5/18/2007	6/22/2007	7/20/2007	8/17/2007	9/21/2007	10/19/2007	11/23/2007	12/21/2007
SATURDAY	1/20/2007	2/24/2007	3/24/2007	4/21/2007	5/19/2007	6/23/2007	7/21/2007	8/18/2007	9/22/2007	10/20/2007	11/24/2007	12/22/2007
SUNDAY	1/21/2007	2/25/2007	3/25/2007	4/22/2007	5/20/2007	6/24/2007	7/22/2007	8/19/2007	9/23/2007	10/21/2007	11/25/2007	12/23/2007
MONDAY	1/22/2007	2/26/2007	3/26/2007	4/23/2007	5/21/2007	6/25/2007	7/23/2007	8/20/2007	9/24/2007	10/22/2007	11/26/2007	12/24/2007
TUESDAY	1/23/2007	2/27/2007	3/27/2007	4/24/2007	5/22/2007	6/26/2007	7/24/2007	8/21/2007	9/25/2007	10/23/2007	11/27/2007	12/25/2007
WEDNESDAY	1/24/2007	2/28/2007	3/28/2007	4/25/2007	5/23/2007	6/27/2007	7/25/2007	8/22/2007	9/26/2007	10/24/2007	11/28/2007	12/26/2007
THURSDAY	1/25/2007		3/29/2007	4/26/2007	5/24/2007	6/28/2007	7/26/2007	8/23/2007	9/27/2007	10/25/2007	11/29/2007	12/27/2007
FRIDAY	1/26/2007		3/30/2007	4/27/2007	5/25/2007	6/29/2007	7/27/2007	8/24/2007	9/28/2007	10/26/2007	11/30/2007	12/28/2007
SATURDAY	1/27/2007		3/31/2007	4/28/2007	5/26/2007	6/30/2007	7/28/2007	8/25/2007	9/29/2007	10/27/2007		12/29/2007
SUNDAY	1/28/2007			4/29/2007	5/27/2007		7/29/2007	8/26/2007	9/30/2007	10/28/2007		12/30/2007
MONDAY	1/29/2007			4/30/2007	5/28/2007		7/30/2007	8/27/2007		10/29/2007		12/31/2007
TUESDAY	1/30/2007				5/29/2007		7/31/2007	8/28/2007		10/30/2007		
WEDNESDAY	1/31/2007				5/30/2007			8/29/2007		10/31/2007		
THURSDAY					5/31/2007			8/30/2007				
FRIDAY								8/31/2007				

***INFORMATION TAKEN FROM TURQUOISE 2007 SCHEDULING BOOK

EMPTY DATE - NO PATIENTS SCHEDULED

"DM OUT" WRITTEN ON DATE IN SCHEDULE BOOK

MARDER 2008

FRIDAY		2/1/2008										
SATURDAY		2/2/2008	3/1/2008								11/1/2008	
SUNDAY		2/3/2008	3/2/2008			6/1/2008					11/2/2008	
MONDAY		2/4/2008	3/3/2008			6/2/2008			9/1/2008		11/3/2008	12/1/2008
TUESDAY	1/1/2008	2/5/2008	3/4/2008	4/1/2008		6/3/2008	7/1/2008		9/2/2008		11/4/2008	12/2/2008
WEDNESDAY	1/2/2008	2/6/2008	3/5/2008	4/2/2008		6/4/2008	7/2/2008		9/3/2008	10/1/2008	11/5/2008	12/3/2008
THURSDAY	1/3/2008	2/7/2008	3/6/2008	4/3/2008	5/1/2008	6/5/2008	7/3/2008		9/4/2008	10/2/2008	11/6/2008	12/4/2008
FRIDAY	1/4/2008	2/8/2008	3/7/2008	4/4/2008	5/2/2008	6/6/2008	7/4/2008	8/1/2008	9/5/2008	10/3/2008	11/7/2008	12/5/2008
SATURDAY	1/5/2008	2/9/2008	3/8/2008	4/5/2008	5/3/2008	6/7/2008	7/5/2008	8/2/2008	9/6/2008	10/4/2008	11/8/2008	12/6/2008
SUNDAY	1/6/2008	2/10/2008	3/9/2008	4/6/2008	5/4/2008	6/8/2008	7/6/2008	8/3/2008	9/7/2008	10/5/2008	11/9/2008	12/7/2008
MONDAY	1/7/2008	2/11/2008	3/10/2008	4/7/2008	5/5/2008	6/9/2008	7/7/2008	8/4/2008	9/8/2008	10/6/2008	11/10/2008	12/8/2008
TUESDAY	1/8/2008	2/12/2008	3/11/2008	4/8/2008	5/6/2008	6/10/2008	7/8/2008	8/5/2008	9/9/2008	10/7/2008	11/11/2008	12/9/2008
WEDNESDAY	1/9/2008	2/13/2008	3/12/2008	4/9/2008	5/7/2008	6/11/2008	7/9/2008	8/6/2008	9/10/2008	10/8/2008	11/12/2008	12/10/2008
THURSDAY	1/10/2008	2/14/2008	3/13/2008	4/10/2008	5/8/2008	6/12/2008	7/10/2008	8/7/2008	9/11/2008	10/9/2008	11/13/2008	12/11/2008
FRIDAY	1/11/2008	2/15/2008	3/14/2008	4/11/2008	5/9/2008	6/13/2008	7/11/2008	8/8/2008	9/12/2008	10/10/2008	11/14/2008	12/12/2008
SATURDAY	1/12/2008	2/16/2008	3/15/2008	4/12/2008	5/10/2008	6/14/2008	7/12/2008	8/9/2008	9/13/2008	10/11/2008	11/15/2008	12/13/2008
SUNDAY	1/13/2008	2/17/2008	3/16/2008	4/13/2008	5/11/2008	6/15/2008	7/13/2008	8/10/2008	9/14/2008	10/12/2008	11/16/2008	12/14/2008
MONDAY	1/14/2008	2/18/2008	3/17/2008	4/14/2008	5/12/2008	6/16/2008	7/14/2008	8/11/2008	9/15/2008	10/13/2008	11/17/2008	12/15/2008
TUESDAY	1/15/2008	2/19/2008	3/18/2008	4/15/2008	5/13/2008	6/17/2008	7/15/2008	8/12/2008	9/16/2008	10/14/2008	11/18/2008	12/16/2008
WEDNESDAY	1/16/2008	2/20/2008	3/19/2008	4/16/2008	5/14/2008	6/18/2008	7/16/2008	8/13/2008	9/17/2008	10/15/2008	11/19/2008	12/17/2008
THURSDAY	1/17/2008	2/21/2008	3/20/2008	4/17/2008	5/15/2008	6/19/2008	7/17/2008	8/14/2008	9/18/2008	10/16/2008	11/20/2008	12/18/2008
FRIDAY	1/18/2008	2/22/2008	3/21/2008	4/18/2008	5/16/2008	6/20/2008	7/18/2008	8/15/2008	9/19/2008	10/17/2008	11/21/2008	12/19/2008
SATURDAY	1/19/2008	2/23/2008	3/22/2008	4/19/2008	5/17/2008	6/21/2008	7/19/2008	8/16/2008	9/20/2008	10/18/2008	11/22/2008	12/20/2008
SUNDAY	1/20/2008	2/24/2008	3/23/2008	4/20/2008	5/18/2008	6/22/2008	7/20/2008	8/17/2008	9/21/2008	10/19/2008	11/23/2008	12/21/2008
MONDAY	1/21/2008	2/25/2008	3/24/2008	4/21/2008	5/19/2008	6/23/2008	7/21/2008	8/18/2008	9/22/2008	10/20/2008	11/24/2008	12/22/2008
TUESDAY	1/22/2008	2/26/2008	3/25/2008	4/22/2008	5/20/2008	6/24/2008	7/22/2008	8/19/2008	9/23/2008	10/21/2008	11/25/2008	12/23/2008
WEDNESDAY	1/23/2008	2/27/2008	3/26/2008	4/23/2008	5/21/2008	6/25/2008	7/23/2008	8/20/2008	9/24/2008	10/22/2008	11/26/2008	12/24/2008
THURSDAY	1/24/2008	2/28/2008	3/27/2008	4/24/2008	5/22/2008	6/26/2008	7/24/2008	8/21/2008	9/25/2008	10/23/2008	11/27/2008	12/25/2008
FRIDAY	1/25/2008	2/29/2008	3/28/2008	4/25/2008	5/23/2008	6/27/2008	7/25/2008	8/22/2008	9/26/2008	10/24/2008	11/28/2008	12/26/2008
SATURDAY	1/26/2008		3/29/2008	4/26/2008	5/24/2008	6/28/2008	7/26/2008	8/23/2008	9/27/2008	10/25/2008	11/29/2008	12/27/2008
SUNDAY	1/27/2008		3/30/2008	4/27/2008	5/25/2008	6/29/2008	7/27/2008	8/24/2008	9/28/2008	10/26/2008	11/30/2008	12/28/2008
MONDAY	1/28/2008		3/31/2008	4/28/2008	5/26/2008	6/30/2008	7/28/2008	8/25/2008	9/29/2008	10/27/2008		12/29/2008
TUESDAY	1/29/2008			4/29/2008	5/27/2008		7/29/2008	8/26/2008	9/30/2008	10/28/2008		12/30/2008
WEDNESDAY	1/30/2008			4/30/2008	5/28/2008		7/30/2008	8/27/2008		10/29/2008		12/31/2008
THURSDAY	1/31/2008				5/29/2008		7/31/2008	8/28/2008		10/30/2008		
FRIDAY					5/30/2008			8/29/2008		10/31/2008		
SATURDAY					5/31/2008			8/30/2008				
SUNDAY								8/31/2008				

***INFORMATION TAKEN FROM GREEN 2008 SCHEDULING BOOK

EMPTY DATE - NO PATIENTS SCHEDULED

"DM OUT" WRITTEN ON DATE IN SCHEDULE BOOK

MARDER 2009

SUNDAY		2/1/2009	3/1/2009								11/1/2009	
MONDAY		2/2/2009	3/2/2009			6/1/2009					11/2/2009	
TUESDAY		2/3/2009	3/3/2009			6/2/2009			9/1/2009		11/3/2009	12/1/2009
WEDNESDAY		2/4/2009	3/4/2009	4/1/2009		6/3/2009	7/1/2009		9/2/2009		11/4/2009	12/2/2009
THURSDAY	1/1/2009	2/5/2009	3/5/2009	4/2/2009		6/4/2009	7/2/2009		9/3/2009	10/1/2009	11/5/2009	12/3/2009
FRIDAY	1/2/2009	2/6/2009	3/6/2009	4/3/2009	5/1/2009	6/5/2009	7/3/2009		9/4/2009	10/2/2009	11/6/2009	12/4/2009
SATURDAY	1/3/2009	2/7/2009	3/7/2009	4/4/2009	5/2/2009	6/6/2009	7/4/2009	8/1/2009	9/5/2009	10/3/2009	11/7/2009	12/5/2009
SUNDAY	1/4/2009	2/8/2009	3/8/2009	4/5/2009	5/3/2009	6/7/2009	7/5/2009	8/2/2009	9/6/2009	10/4/2009	11/8/2009	12/6/2009
MONDAY	1/5/2009	2/9/2009	3/9/2009	4/6/2009	5/4/2009	6/8/2009	7/6/2009	8/3/2009	9/7/2009	10/5/2009	11/9/2009	12/7/2009
TUESDAY	1/6/2009	2/10/2009	3/10/2009	4/7/2009	5/5/2009	6/9/2009	7/7/2009	8/4/2009	9/8/2009	10/6/2009	11/10/2009	12/8/2009
WEDNESDAY	1/7/2009	2/11/2009	3/11/2009	4/8/2009	5/6/2009	6/10/2009	7/8/2009	8/5/2009	9/9/2009	10/7/2009	11/11/2009	12/9/2009
THURSDAY	1/8/2009	2/12/2009	3/12/2009	4/9/2009	5/7/2009	6/11/2009	7/9/2009	8/6/2009	9/10/2009	10/8/2009	11/12/2009	12/10/2009
FRIDAY	1/9/2009	2/13/2009	3/13/2009	4/10/2009	5/8/2009	6/12/2009	7/10/2009	8/7/2009	9/11/2009	10/9/2009	11/13/2009	12/11/2009
SATURDAY	1/10/2009	2/14/2009	3/14/2009	4/11/2009	5/9/2009	6/13/2009	7/11/2009	8/8/2009	9/12/2009	10/10/2009	11/14/2009	12/12/2009
SUNDAY	1/11/2009	2/15/2009	3/15/2009	4/12/2009	5/10/2009	6/14/2009	7/12/2009	8/9/2009	9/13/2009	10/11/2009	11/15/2009	12/13/2009
MONDAY	1/12/2009	2/16/2009	3/16/2009	4/13/2009	5/11/2009	6/15/2009	7/13/2009	8/10/2009	9/14/2009	10/12/2009	11/16/2009	12/14/2009
TUESDAY	1/13/2009	2/17/2009	3/17/2009	4/14/2009	5/12/2009	6/16/2009	7/14/2009	8/11/2009	9/15/2009	10/13/2009	11/17/2009	12/15/2009
WEDNESDAY	1/14/2009	2/18/2009	3/18/2009	4/15/2009	5/13/2009	6/17/2009	7/15/2009	8/12/2009	9/16/2009	10/14/2009	11/18/2009	12/16/2009
THURSDAY	1/15/2009	2/19/2009	3/19/2009	4/16/2009	5/14/2009	6/18/2009	7/16/2009	8/13/2009	9/17/2009	10/15/2009	11/19/2009	12/17/2009
FRIDAY	1/16/2009	2/20/2009	3/20/2009	4/17/2009	5/15/2009	6/19/2009	7/17/2009	8/14/2009	9/18/2009	10/16/2009	11/20/2009	12/18/2009
SATURDAY	1/17/2009	2/21/2009	3/21/2009	4/18/2009	5/16/2009	6/20/2009	7/18/2009	8/15/2009	9/19/2009	10/17/2009	11/21/2009	12/19/2009
SUNDAY	1/18/2009	2/22/2009	3/22/2009	4/19/2009	5/17/2009	6/21/2009	7/19/2009	8/16/2009	9/20/2009	10/18/2009	11/22/2009	12/20/2009
MONDAY	1/19/2009	2/23/2009	3/23/2009	4/20/2009	5/18/2009	6/22/2009	7/20/2009	8/17/2009	9/21/2009	10/19/2009	11/23/2009	12/21/2009
TUESDAY	1/20/2009	2/24/2009	3/24/2009	4/21/2009	5/19/2009	6/23/2009	7/21/2009	8/18/2009	9/22/2009	10/20/2009	11/24/2009	12/22/2009
WEDNESDAY	1/21/2009	2/25/2009	3/25/2009	4/22/2009	5/20/2009	6/24/2009	7/22/2009	8/19/2009	9/23/2009	10/21/2009	11/25/2009	12/23/2009
THURSDAY	1/22/2009	2/26/2009	3/26/2009	4/23/2009	5/21/2009	6/25/2009	7/23/2009	8/20/2009	9/24/2009	10/22/2009	11/26/2009	12/24/2009
FRIDAY	1/23/2009	2/27/2009	3/27/2009	4/24/2009	5/22/2009	6/26/2009	7/24/2009	8/21/2009	9/25/2009	10/23/2009	11/27/2009	12/25/2009
SATURDAY	1/24/2009	2/28/2009	3/28/2009	4/25/2009	5/23/2009	6/27/2009	7/25/2009	8/22/2009	9/26/2009	10/24/2009	11/28/2009	12/26/2009
SUNDAY	1/25/2009		3/29/2009	4/26/2009	5/24/2009	6/28/2009	7/26/2009	8/23/2009	9/27/2009	10/25/2009	11/29/2009	12/27/2009
MONDAY	1/26/2009		3/30/2009	4/27/2009	5/25/2009	6/29/2009	7/27/2009	8/24/2009	9/28/2009	10/26/2009	11/30/2009	12/28/2009
TUESDAY	1/27/2009		3/31/2009	4/28/2009	5/26/2009	6/30/2009	7/28/2009	8/25/2009	9/29/2009	10/27/2009		12/29/2009
WEDNESDAY	1/28/2009			4/29/2009	5/27/2009		7/29/2009	8/26/2009	9/30/2009	10/28/2009		12/30/2009
THURSDAY	1/29/2009			4/30/2009	5/28/2009		7/30/2009	8/27/2009		10/29/2009		12/31/2009
FRIDAY	1/30/2009				5/29/2009		7/31/2009	8/28/2009		10/30/2009		
SATURDAY	1/31/2009				5/30/2009			8/29/2009		10/31/2009		
SUNDAY					5/31/2009			8/30/2009				
MONDAY								8/31/2009				

***INFORMATION TAKEN FROM GREEN 2009 SCHEDULING BOOK

EMPTY DATE - NO PATIENTS SCHEDULED

"DM OUT" WRITTEN ON DATE IN SCHEDULE BOOK

MARDER 2010

MONDAY		2/1/2010	3/1/2010								11/1/2010	
TUESDAY		2/2/2010	3/2/2010			6/1/2010					11/2/2010	
WEDNESDAY		2/3/2010	3/3/2010			6/2/2010			9/1/2010		11/3/2010	12/1/2010
THURSDAY		2/4/2010	3/4/2010	4/1/2010		6/3/2010	7/1/2010		9/2/2010		11/4/2010	12/2/2010
FRIDAY	1/1/2010	2/5/2010	3/5/2010	4/2/2010		6/4/2010	7/2/2010		9/3/2010	10/1/2010	11/5/2010	12/3/2010
SATURDAY	1/2/2010	2/6/2010	3/6/2010	4/3/2010	5/1/2010	6/5/2010	7/3/2010		9/4/2010	10/2/2010	11/6/2010	12/4/2010
SUNDAY	1/3/2010	2/7/2010	3/7/2010	4/4/2010	5/2/2010	6/6/2010	7/4/2010	8/1/2010	9/5/2010	10/3/2010	11/7/2010	12/5/2010
MONDAY	1/4/2010	2/8/2010	3/8/2010	4/5/2010	5/3/2010	6/7/2010	7/5/2010	8/2/2010	9/6/2010	10/4/2010	11/8/2010	12/6/2010
TUESDAY	1/5/2010	2/9/2010	3/9/2010	4/6/2010	5/4/2010	6/8/2010	7/6/2010	8/3/2010	9/7/2010	10/5/2010	11/9/2010	12/7/2010
WEDNESDAY	1/6/2010	2/10/2010	3/10/2010	4/7/2010	5/5/2010	6/9/2010	7/7/2010	8/4/2010	9/8/2010	10/6/2010	11/10/2010	12/8/2010
THURSDAY	1/7/2010	2/11/2010	3/11/2010	4/8/2010	5/6/2010	6/10/2010	7/8/2010	8/5/2010	9/9/2010	10/7/2010	11/11/2010	12/9/2010
FRIDAY	1/8/2010	2/12/2010	3/12/2010	4/9/2010	5/7/2010	6/11/2010	7/9/2010	8/6/2010	9/10/2010	10/8/2010	11/12/2010	12/10/2010
SATURDAY	1/9/2010	2/13/2010	3/13/2010	4/10/2010	5/8/2010	6/12/2010	7/10/2010	8/7/2010	9/11/2010	10/9/2010	11/13/2010	12/11/2010
SUNDAY	1/10/2010	2/14/2010	3/14/2010	4/11/2010	5/9/2010	6/13/2010	7/11/2010	8/8/2010	9/12/2010	10/10/2010	11/14/2010	12/12/2010
MONDAY	1/11/2010	2/15/2010	3/15/2010	4/12/2010	5/10/2010	6/14/2010	7/12/2010	8/9/2010	9/13/2010	10/11/2010	11/15/2010	12/13/2010
TUESDAY	1/12/2010	2/16/2010	3/16/2010	4/13/2010	5/11/2010	6/15/2010	7/13/2010	8/10/2010	9/14/2010	10/12/2010	11/16/2010	12/14/2010
WEDNESDAY	1/13/2010	2/17/2010	3/17/2010	4/14/2010	5/12/2010	6/16/2010	7/14/2010	8/11/2010	9/15/2010	10/13/2010	11/17/2010	12/15/2010
THURSDAY	1/14/2010	2/18/2010	3/18/2010	4/15/2010	5/13/2010	6/17/2010	7/15/2010	8/12/2010	9/16/2010	10/14/2010	11/18/2010	12/16/2010
FRIDAY	1/15/2010	2/19/2010	3/19/2010	4/16/2010	5/14/2010	6/18/2010	7/16/2010	8/13/2010	9/17/2010	10/15/2010	11/19/2010	12/17/2010
SATURDAY	1/16/2010	2/20/2010	3/20/2010	4/17/2010	5/15/2010	6/19/2010	7/17/2010	8/14/2010	9/18/2010	10/16/2010	11/20/2010	12/18/2010
SUNDAY	1/17/2010	2/21/2010	3/21/2010	4/18/2010	5/16/2010	6/20/2010	7/18/2010	8/15/2010	9/19/2010	10/17/2010	11/21/2010	12/19/2010
MONDAY	1/18/2010	2/22/2010	3/22/2010	4/19/2010	5/17/2010	6/21/2010	7/19/2010	8/16/2010	9/20/2010	10/18/2010	11/22/2010	12/20/2010
TUESDAY	1/19/2010	2/23/2010	3/23/2010	4/20/2010	5/18/2010	6/22/2010	7/20/2010	8/17/2010	9/21/2010	10/19/2010	11/23/2010	12/21/2010
WEDNESDAY	1/20/2010	2/24/2010	3/24/2010	4/21/2010	5/19/2010	6/23/2010	7/21/2010	8/18/2010	9/22/2010	10/20/2010	11/24/2010	12/22/2010
THURSDAY	1/21/2010	2/25/2010	3/25/2010	4/22/2010	5/20/2010	6/24/2010	7/22/2010	8/19/2010	9/23/2010	10/21/2010	11/25/2010	12/23/2010
FRIDAY	1/22/2010	2/26/2010	3/26/2010	4/23/2010	5/21/2010	6/25/2010	7/23/2010	8/20/2010	9/24/2010	10/22/2010	11/26/2010	12/24/2010
SATURDAY	1/23/2010	2/27/2010	3/27/2010	4/24/2010	5/22/2010	6/26/2010	7/24/2010	8/21/2010	9/25/2010	10/23/2010	11/27/2010	12/25/2010
SUNDAY	1/24/2010	2/28/2010	3/28/2010	4/25/2010	5/23/2010	6/27/2010	7/25/2010	8/22/2010	9/26/2010	10/24/2010	11/28/2010	12/26/2010
MONDAY	1/25/2010		3/29/2010	4/26/2010	5/24/2010	6/28/2010	7/26/2010	8/23/2010	9/27/2010	10/25/2010	11/29/2010	12/27/2010
TUESDAY	1/26/2010		3/30/2010	4/27/2010	5/25/2010	6/29/2010	7/27/2010	8/24/2010	9/28/2010	10/26/2010	11/30/2010	12/28/2010
WEDNESDAY	1/27/2010		3/31/2010	4/28/2010	5/26/2010	6/30/2010	7/28/2010	8/25/2010	9/29/2010	10/27/2010		12/29/2010
THURSDAY	1/28/2010			4/29/2010	5/27/2010		7/29/2010	8/26/2010	9/30/2010	10/28/2010		12/30/2010
FRIDAY	1/29/2010			4/30/2010	5/28/2010		7/30/2010	8/27/2010		10/29/2010		12/31/2010
SATURDAY	1/30/2010				5/29/2010		7/31/2010	8/28/2010		10/30/2010		
SUNDAY	1/31/2010				5/30/2010			8/29/2010		10/31/2010		
MONDAY					5/31/2010			8/30/2010				
TUESDAY								8/31/2010				

***INFORMATION TAKEN FROM GREEN 2010 SCHEDULING BOOK

EMPTY DATE - NO PATIENTS SCHEDULED

"DM OUT" WRITTEN ON DATE IN SCHEDULE BOOK

MARDER 2011

TUESDAY		2/1/2011	3/1/2011								11/1/2011	
WEDNESDAY		2/2/2011	3/2/2011			6/1/2011					11/2/2011	
THURSDAY		2/3/2011	3/3/2011			6/2/2011			9/1/2011		11/3/2011	12/1/2011
FRIDAY		2/4/2011	3/4/2011	4/1/2011		6/3/2011	7/1/2011		9/2/2011		11/4/2011	12/2/2011
SATURDAY	1/1/2011	2/5/2011	3/5/2011	4/2/2011		6/4/2011	7/2/2011		9/3/2011	10/1/2011	11/5/2011	12/3/2011
SUNDAY	1/2/2011	2/6/2011	3/6/2011	4/3/2011	5/1/2011	6/5/2011	7/3/2011		9/4/2011	10/2/2011	11/6/2011	12/4/2011
MONDAY	1/3/2011	2/7/2011	3/7/2011	4/4/2011	5/2/2011	6/6/2011	7/4/2011	8/1/2011	9/5/2011	10/3/2011	11/7/2011	12/5/2011
TUESDAY	1/4/2011	2/8/2011	3/8/2011	4/5/2011	5/3/2011	6/7/2011	7/5/2011	8/2/2011	9/6/2011	10/4/2011	11/8/2011	12/6/2011
WEDNESDAY	1/5/2011	2/9/2011	3/9/2011	4/6/2011	5/4/2011	6/8/2011	7/6/2011	8/3/2011	9/7/2011	10/5/2011	11/9/2011	12/7/2011
THURSDAY	1/6/2011	2/10/2011	3/10/2011	4/7/2011	5/5/2011	6/9/2011	7/7/2011	8/4/2011	9/8/2011	10/6/2011	11/10/2011	12/8/2011
FRIDAY	1/7/2011	2/11/2011	3/11/2011	4/8/2011	5/6/2011	6/10/2011	7/8/2011	8/5/2011	9/9/2011	10/7/2011	11/11/2011	12/9/2011
SATURDAY	1/8/2011	2/12/2011	3/12/2011	4/9/2011	5/7/2011	6/11/2011	7/9/2011	8/6/2011	9/10/2011	10/8/2011	11/12/2011	12/10/2011
SUNDAY	1/9/2011	2/13/2011	3/13/2011	4/10/2011	5/8/2011	6/12/2011	7/10/2011	8/7/2011	9/11/2011	10/9/2011	11/13/2011	12/11/2011
MONDAY	1/10/2011	2/14/2011	3/14/2011	4/11/2011	5/9/2011	6/13/2011	7/11/2011	8/8/2011	9/12/2011	10/10/2011	11/14/2011	12/12/2011
TUESDAY	1/11/2011	2/15/2011	3/15/2011	4/12/2011	5/10/2011	6/14/2011	7/12/2011	8/9/2011	9/13/2011	10/11/2011	11/15/2011	12/13/2011
WEDNESDAY	1/12/2011	2/16/2011	3/16/2011	4/13/2011	5/11/2011	6/15/2011	7/13/2011	8/10/2011	9/14/2011	10/12/2011	11/16/2011	12/14/2011
THURSDAY	1/13/2011	2/17/2011	3/17/2011	4/14/2011	5/12/2011	6/16/2011	7/14/2011	8/11/2011	9/15/2011	10/13/2011	11/17/2011	12/15/2011
FRIDAY	1/14/2011	2/18/2011	3/18/2011	4/15/2011	5/13/2011	6/17/2011	7/15/2011	8/12/2011	9/16/2011	10/14/2011	11/18/2011	12/16/2011
SATURDAY	1/15/2011	2/19/2011	3/19/2011	4/16/2011	5/14/2011	6/18/2011	7/16/2011	8/13/2011	9/17/2011	10/15/2011	11/19/2011	12/17/2011
SUNDAY	1/16/2011	2/20/2011	3/20/2011	4/17/2011	5/15/2011	6/19/2011	7/17/2011	8/14/2011	9/18/2011	10/16/2011	11/20/2011	12/18/2011
MONDAY	1/17/2011	2/21/2011	3/21/2011	4/18/2011	5/16/2011	6/20/2011	7/18/2011	8/15/2011	9/19/2011	10/17/2011	11/21/2011	12/19/2011
TUESDAY	1/18/2011	2/22/2011	3/22/2011	4/19/2011	5/17/2011	6/21/2011	7/19/2011	8/16/2011	9/20/2011	10/18/2011	11/22/2011	12/20/2011
WEDNESDAY	1/19/2011	2/23/2011	3/23/2011	4/20/2011	5/18/2011	6/22/2011	7/20/2011	8/17/2011	9/21/2011	10/19/2011	11/23/2011	12/21/2011
THURSDAY	1/20/2011	2/24/2011	3/24/2011	4/21/2011	5/19/2011	6/23/2011	7/21/2011	8/18/2011	9/22/2011	10/20/2011	11/24/2011	12/22/2011
FRIDAY	1/21/2011	2/25/2011	3/25/2011	4/22/2011	5/20/2011	6/24/2011	7/22/2011	8/19/2011	9/23/2011	10/21/2011	11/25/2011	12/23/2011
SATURDAY	1/22/2011	2/26/2011	3/26/2011	4/23/2011	5/21/2011	6/25/2011	7/23/2011	8/20/2011	9/24/2011	10/22/2011	11/26/2011	12/24/2011
SUNDAY	1/23/2011	2/27/2011	3/27/2011	4/24/2011	5/22/2011	6/26/2011	7/24/2011	8/21/2011	9/25/2011	10/23/2011	11/27/2011	12/25/2011
MONDAY	1/24/2011	2/28/2011	3/28/2011	4/25/2011	5/23/2011	6/27/2011	7/25/2011	8/22/2011	9/26/2011	10/24/2011	11/28/2011	12/26/2011
TUESDAY	1/25/2011		3/29/2011	4/26/2011	5/24/2011	6/28/2011	7/26/2011	8/23/2011	9/27/2011	10/25/2011	11/29/2011	12/27/2011
WEDNESDAY	1/26/2011		3/30/2011	4/27/2011	5/25/2011	6/29/2011	7/27/2011	8/24/2011	9/28/2011	10/26/2011	11/30/2011	12/28/2011
THURSDAY	1/27/2011		3/31/2011	4/28/2011	5/26/2011	6/30/2011	7/28/2011	8/25/2011	9/29/2011	10/27/2011		12/29/2011
FRIDAY	1/28/2011			4/29/2011	5/27/2011		7/29/2011	8/26/2011	9/30/2011	10/28/2011		12/30/2011
SATURDAY	1/29/2011			4/30/2011	5/28/2011		7/30/2011	8/27/2011		10/29/2011		12/31/2011
SUNDAY	1/30/2011				5/29/2011		7/31/2011	8/28/2011		10/30/2011		
MONDAY	1/31/2011				5/30/2011			8/29/2011		10/31/2011		
TUESDAY					5/31/2011			8/30/2011				
WEDNESDAY								8/31/2011				

***INFORMATION TAKEN FROM GREEN 2011 SCHEDULING BOOK

EMPTY DATE - NO PATIENTS SCHEDULED

"DM OUT" WRITTEN ON DATE IN SCHEDULE BOOK

MARDER 2012

WEDNESDAY		2/1/2012										
THURSDAY		2/2/2012	3/1/2012								11/1/2012	
FRIDAY		2/3/2012	3/2/2012			6/1/2012					11/2/2012	
SATURDAY		2/4/2012	3/3/2012			6/2/2012			9/1/2012		11/3/2012	12/1/2012
SUNDAY	1/1/2012	2/5/2012	3/4/2012	4/1/2012		6/3/2012	7/1/2012		9/2/2012		11/4/2012	12/2/2012
MONDAY	1/2/2012	2/6/2012	3/5/2012	4/2/2012		6/4/2012	7/2/2012		9/3/2012	10/1/2012	11/5/2012	12/3/2012
TUESDAY	1/3/2012	2/7/2012	3/6/2012	4/3/2012	5/1/2012	6/5/2012	7/3/2012		9/4/2012	10/2/2012	11/6/2012	12/4/2012
WEDNESDAY	1/4/2012	2/8/2012	3/7/2012	4/4/2012	5/2/2012	6/6/2012	7/4/2012	8/1/2012	9/5/2012	10/3/2012	11/7/2012	12/5/2012
THURSDAY	1/5/2012	2/9/2012	3/8/2012	4/5/2012	5/3/2012	6/7/2012	7/5/2012	8/2/2012	9/6/2012	10/4/2012	11/8/2012	12/6/2012
FRIDAY	1/6/2012	2/10/2012	3/9/2012	4/6/2012	5/4/2012	6/8/2012	7/6/2012	8/3/2012	9/7/2012	10/5/2012	11/9/2012	12/7/2012
SATURDAY	1/7/2012	2/11/2012	3/10/2012	4/7/2012	5/5/2012	6/9/2012	7/7/2012	8/4/2012	9/8/2012	10/6/2012	11/10/2012	12/8/2012
SUNDAY	1/8/2012	2/12/2012	3/11/2012	4/8/2012	5/6/2012	6/10/2012	7/8/2012	8/5/2012	9/9/2012	10/7/2012	11/11/2012	12/9/2012
MONDAY	1/9/2012	2/13/2012	3/12/2012	4/9/2012	5/7/2012	6/11/2012	7/9/2012	8/6/2012	9/10/2012	10/8/2012	11/12/2012	12/10/2012
TUESDAY	1/10/2012	2/14/2012	3/13/2012	4/10/2012	5/8/2012	6/12/2012	7/10/2012	8/7/2012	9/11/2012	10/9/2012	11/13/2012	12/11/2012
WEDNESDAY	1/11/2012	2/15/2012	3/14/2012	4/11/2012	5/9/2012	6/13/2012	7/11/2012	8/8/2012	9/12/2012	10/10/2012	11/14/2012	12/12/2012
THURSDAY	1/12/2012	2/16/2012	3/15/2012	4/12/2012	5/10/2012	6/14/2012	7/12/2012	8/9/2012	9/13/2012	10/11/2012	11/15/2012	12/13/2012
FRIDAY	1/13/2012	2/17/2012	3/16/2012	4/13/2012	5/11/2012	6/15/2012	7/13/2012	8/10/2012	9/14/2012	10/12/2012	11/16/2012	12/14/2012
SATURDAY	1/14/2012	2/18/2012	3/17/2012	4/14/2012	5/12/2012	6/16/2012	7/14/2012	8/11/2012	9/15/2012	10/13/2012	11/17/2012	12/15/2012
SUNDAY	1/15/2012	2/19/2012	3/18/2012	4/15/2012	5/13/2012	6/17/2012	7/15/2012	8/12/2012	9/16/2012	10/14/2012	11/18/2012	12/16/2012
MONDAY	1/16/2012	2/20/2012	3/19/2012	4/16/2012	5/14/2012	6/18/2012	7/16/2012	8/13/2012	9/17/2012	10/15/2012	11/19/2012	12/17/2012
TUESDAY	1/17/2012	2/21/2012	3/20/2012	4/17/2012	5/15/2012	6/19/2012	7/17/2012	8/14/2012	9/18/2012	10/16/2012	11/20/2012	12/18/2012
WEDNESDAY	1/18/2012	2/22/2012	3/21/2012	4/18/2012	5/16/2012	6/20/2012	7/18/2012	8/15/2012	9/19/2012	10/17/2012	11/21/2012	12/19/2012
THURSDAY	1/19/2012	2/23/2012	3/22/2012	4/19/2012	5/17/2012	6/21/2012	7/19/2012	8/16/2012	9/20/2012	10/18/2012	11/22/2012	12/20/2012
FRIDAY	1/20/2012	2/24/2012	3/23/2012	4/20/2012	5/18/2012	6/22/2012	7/20/2012	8/17/2012	9/21/2012	10/19/2012	11/23/2012	12/21/2012
SATURDAY	1/21/2012	2/25/2012	3/24/2012	4/21/2012	5/19/2012	6/23/2012	7/21/2012	8/18/2012	9/22/2012	10/20/2012	11/24/2012	12/22/2012
SUNDAY	1/22/2012	2/26/2012	3/25/2012	4/22/2012	5/20/2012	6/24/2012	7/22/2012	8/19/2012	9/23/2012	10/21/2012	11/25/2012	12/23/2012
MONDAY	1/23/2012	2/27/2012	3/26/2012	4/23/2012	5/21/2012	6/25/2012	7/23/2012	8/20/2012	9/24/2012	10/22/2012	11/26/2012	12/24/2012
TUESDAY	1/24/2012	2/28/2012	3/27/2012	4/24/2012	5/22/2012	6/26/2012	7/24/2012	8/21/2012	9/25/2012	10/23/2012	11/27/2012	12/25/2012
WEDNESDAY	1/25/2012	2/29/2012	3/28/2012	4/25/2012	5/23/2012	6/27/2012	7/25/2012	8/22/2012	9/26/2012	10/24/2012	11/28/2012	12/26/2012
THURSDAY	1/26/2012		3/29/2012	4/26/2012	5/24/2012	6/28/2012	7/26/2012	8/23/2012	9/27/2012	10/25/2012	11/29/2012	12/27/2012
FRIDAY	1/27/2012		3/30/2012	4/27/2012	5/25/2012	6/29/2012	7/27/2012	8/24/2012	9/28/2012	10/26/2012	11/30/2012	12/28/2012
SATURDAY	1/28/2012		3/31/2012	4/28/2012	5/26/2012	6/30/2012	7/28/2012	8/25/2012	9/29/2012	10/27/2012		12/29/2012
SUNDAY	1/29/2012			4/29/2012	5/27/2012		7/29/2012	8/26/2012	9/30/2012	10/28/2012		12/30/2012
MONDAY	1/30/2012			4/30/2012	5/28/2012		7/30/2012	8/27/2012		10/29/2012		12/31/2012
TUESDAY	1/31/2012				5/29/2012		7/31/2012	8/28/2012		10/30/2012		
WEDNESDAY					5/30/2012			8/29/2012		10/31/2012		
THURSDAY					5/31/2012			8/30/2012				
FRIDAY								8/31/2012				

***INFORMATION TAKEN FROM GREEN 2012 SCHEDULING BOOK

EMPTY DATE - NO PATIENTS SCHEDULED

"DM OUT" WRITTEN ON DATE IN SCHEDULE BOOK

MARDER 2013

FRIDAY		2/1/2013	3/1/2013								11/1/2013	
SATURDAY		2/2/2013	3/2/2013			6/1/2013					11/2/2013	
SUNDAY		2/3/2013	3/3/2013			6/2/2013			9/1/2013		11/3/2013	12/1/2013
MONDAY		2/4/2013	3/4/2013	4/1/2013		6/3/2013	7/1/2013		9/2/2013		11/4/2013	12/2/2013
TUESDAY	1/1/2013	2/5/2013	3/5/2013	4/2/2013		6/4/2013	7/2/2013		9/3/2013	10/1/2013	11/5/2013	12/3/2013
WEDNESDAY	1/2/2013	2/6/2013	3/6/2013	4/3/2013	5/1/2013	6/5/2013	7/3/2013		9/4/2013	10/2/2013	11/6/2013	12/4/2013
THURSDAY	1/3/2013	2/7/2013	3/7/2013	4/4/2013	5/2/2013	6/6/2013	7/4/2013	8/1/2013	9/5/2013	10/3/2013	11/7/2013	12/5/2013
FRIDAY	1/4/2013	2/8/2013	3/8/2013	4/5/2013	5/3/2013	6/7/2013	7/5/2013	8/2/2013	9/6/2013	10/4/2013	11/8/2013	12/6/2013
SATURDAY	1/5/2013	2/9/2013	3/9/2013	4/6/2013	5/4/2013	6/8/2013	7/6/2013	8/3/2013	9/7/2013	10/5/2013	11/9/2013	12/7/2013
SUNDAY	1/6/2013	2/10/2013	3/10/2013	4/7/2013	5/5/2013	6/9/2013	7/7/2013	8/4/2013	9/8/2013	10/6/2013	11/10/2013	12/8/2013
MONDAY	1/7/2013	2/11/2013	3/11/2013	4/8/2013	5/6/2013	6/10/2013	7/8/2013	8/5/2013	9/9/2013	10/7/2013	11/11/2013	12/9/2013
TUESDAY	1/8/2013	2/12/2013	3/12/2013	4/9/2013	5/7/2013	6/11/2013	7/9/2013	8/6/2013	9/10/2013	10/8/2013	11/12/2013	12/10/2013
WEDNESDAY	1/9/2013	2/13/2013	3/13/2013	4/10/2013	5/8/2013	6/12/2013	7/10/2013	8/7/2013	9/11/2013	10/9/2013	11/13/2013	12/11/2013
THURSDAY	1/10/2013	2/14/2013	3/14/2013	4/11/2013	5/9/2013	6/13/2013	7/11/2013	8/8/2013	9/12/2013	10/10/2013	11/14/2013	12/12/2013
FRIDAY	1/11/2013	2/15/2013	3/15/2013	4/12/2013	5/10/2013	6/14/2013	7/12/2013	8/9/2013	9/13/2013	10/11/2013	11/15/2013	12/13/2013
SATURDAY	1/12/2013	2/16/2013	3/16/2013	4/13/2013	5/11/2013	6/15/2013	7/13/2013	8/10/2013	9/14/2013	10/12/2013	11/16/2013	12/14/2013
SUNDAY	1/13/2013	2/17/2013	3/17/2013	4/14/2013	5/12/2013	6/16/2013	7/14/2013	8/11/2013	9/15/2013	10/13/2013	11/17/2013	12/15/2013
MONDAY	1/14/2013	2/18/2013	3/18/2013	4/15/2013	5/13/2013	6/17/2013	7/15/2013	8/12/2013	9/16/2013	10/14/2013	11/18/2013	12/16/2013
TUESDAY	1/15/2013	2/19/2013	3/19/2013	4/16/2013	5/14/2013	6/18/2013	7/16/2013	8/13/2013	9/17/2013	10/15/2013	11/19/2013	12/17/2013
WEDNESDAY	1/16/2013	2/20/2013	3/20/2013	4/17/2013	5/15/2013	6/19/2013	7/17/2013	8/14/2013	9/18/2013	10/16/2013	11/20/2013	12/18/2013
THURSDAY	1/17/2013	2/21/2013	3/21/2013	4/18/2013	5/16/2013	6/20/2013	7/18/2013	8/15/2013	9/19/2013	10/17/2013	11/21/2013	12/19/2013
FRIDAY	1/18/2013	2/22/2013	3/22/2013	4/19/2013	5/17/2013	6/21/2013	7/19/2013	8/16/2013	9/20/2013	10/18/2013	11/22/2013	12/20/2013
SATURDAY	1/19/2013	2/23/2013	3/23/2013	4/20/2013	5/18/2013	6/22/2013	7/20/2013	8/17/2013	9/21/2013	10/19/2013	11/23/2013	12/21/2013
SUNDAY	1/20/2013	2/24/2013	3/24/2013	4/21/2013	5/19/2013	6/23/2013	7/21/2013	8/18/2013	9/22/2013	10/20/2013	11/24/2013	12/22/2013
MONDAY	1/21/2013	2/25/2013	3/25/2013	4/22/2013	5/20/2013	6/24/2013	7/22/2013	8/19/2013	9/23/2013	10/21/2013	11/25/2013	12/23/2013
TUESDAY	1/22/2013	2/26/2013	3/26/2013	4/23/2013	5/21/2013	6/25/2013	7/23/2013	8/20/2013	9/24/2013	10/22/2013	11/26/2013	12/24/2013
WEDNESDAY	1/23/2013	2/27/2013	3/27/2013	4/24/2013	5/22/2013	6/26/2013	7/24/2013	8/21/2013	9/25/2013	10/23/2013	11/27/2013	12/25/2013
THURSDAY	1/24/2013	2/28/2013	3/28/2013	4/25/2013	5/23/2013	6/27/2013	7/25/2013	8/22/2013	9/26/2013	10/24/2013	11/28/2013	12/26/2013
FRIDAY	1/25/2013		3/29/2013	4/26/2013	5/24/2013	6/28/2013	7/26/2013	8/23/2013	9/27/2013	10/25/2013	11/29/2013	12/27/2013
SATURDAY	1/26/2013		3/30/2013	4/27/2013	5/25/2013	6/29/2013	7/27/2013	8/24/2013	9/28/2013	10/26/2013	11/30/2013	12/28/2013
SUNDAY	1/27/2013		3/31/2013	4/28/2013	5/26/2013	6/30/2013	7/28/2013	8/25/2013	9/29/2013	10/27/2013		12/29/2013
MONDAY	1/28/2013			4/29/2013	5/27/2013		7/29/2013	8/26/2013	9/30/2013	10/28/2013		12/30/2013
TUESDAY	1/29/2013			4/30/2013	5/28/2013		7/30/2013	8/27/2013		10/29/2013		12/31/2013
WEDNESDAY	1/30/2013				5/29/2013		7/31/2013	8/28/2013		10/30/2013		
THURSDAY	1/31/2013				5/30/2013			8/29/2013		10/31/2013		
FRIDAY					5/31/2013			8/30/2013				
SATURDAY								8/31/2013				

***INFORMATION TAKEN FROM GREEN 2013 SCHEDULING BOOK

EMPTY DATE - NO PATIENTS SCHEDULED

"DM OUT" WRITTEN ON DATE IN SCHEDULE BOOK

MARDER 2014

SATURDAY		2/1/2014	3/1/2014								11/1/2014	
SUNDAY		2/2/2014	3/2/2014			6/1/2014					11/2/2014	
MONDAY		2/3/2014	3/3/2014			6/2/2014			9/1/2014		11/3/2014	12/1/2014
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***INFORMATION TAKEN FROMBLACK 2014 SCHEDULING BOOK

EMPTY DATE - NO PATIENTS SCHEDULED

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MARDER 2015

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MONDAY								8/31/2015				

***INFORMATION TAKEN FROM GREEN 2015 SCHEDULING BOOK

EMPTY DATE - NO PATIENTS SCHEDULED

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SEARCH WARRANT EXECUTED

American Academy of Dermatology

Model Dermatology Compliance Program

"When fraud is discovered, both the Department of Justice and my office look at the entity to see if reasonable efforts have been made by management to avoid and detect any misbehavior that occurs within their operations. We use this analysis to determine the levels of sanctions, penalties and exclusions that will be imposed upon the provider. To my knowledge, this is the first time the Government is revealing the elements upon which we base those judgements."

June Gibbs Brown,
Inspector General
March 3, 1997

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DISCLAIMER

1. The information contained in this manual has been developed as an educational resource and reference manual, and is not intended to be legal or accounting advice. Individual practices should consult with legal counsel and other experts in developing their own compliance program.
2. The model compliance program and forms provided herein are samples, and will not be appropriate for every practice. The sample compliance plan and other material must be adapted to the particular facts and circumstances of each physician practice and will vary depending upon a variety of factors, such as size and financial state of the practice, the nature of its referral relationships, or whether the practice is affiliated with a hospital or university.
3. This manual only addresses compliance with federal fraud and abuse laws. It does not address numerous other state or federal laws and regulations affecting dermatology practices.
4. Every effort has been made to represent information that is current and accurate. The content of this material has not been endorsed or approved by any government agency or the American Academy of Dermatology.
5. Users are advised that this manual does not replace or supersede local or national Medicare policy disseminated in the monthly Medicare carrier bulletins or other official transmittals. It also does not replace billing policies and guidelines established by managed care organizations or other insurance companies or account for variations between carriers, insurance companies or managed care organizations. The user should always consult with the local contracted entity to obtain final interpretations regarding billing rules and regulations.
6. This material is based on information available from Congress and federal Medicare authorities at the time of publication. Further communications by the government or Medicare carriers may render portions of this material out of date. Because the laws and regulations in this area are constantly changing, practitioners must keep themselves informed of changes on an ongoing basis.
7. The publisher and the American Academy of Dermatology disclaim any liability arising out of the use of this manual or for any adverse outcome from the application of this information for any reason, including but not limited to the reader's misunderstandings or misinterpretations of the information contained within this manual. The information provided in this manual should not serve as a substitute for consulting with an attorney or other experts.

WARNING!

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INTRODUCTION

This manual is an important tool to assist you in your effort to comply with Medicare and third party payors to avoid or reduce potential fines and sanctions.

Though at this time the implementation of a Dermatology Compliance Program in your office is voluntary, in an open letter to health care providers dated 3-3-97 from June Gibbs Brown, Inspector General, the following statement was made:

> *"When fraud is discovered, both the Department of Justice and my office look at the entity to see if reasonable efforts have been made by management to avoid and detect any misbehavior that occurs within their operations. We use this analysis to determine the level of sanctions, penalties, and exclusions that will be imposed upon the provider."*

The presence of a compliance program, demonstratively executed and maintained, could mean the difference between an advisory "cease", a slap on the wrist, a minor payback, or severe penalties, fines, and sanctions.

DEFINITIONS

Fraud is defined by the Health Care Financing Administration as "Knowingly and willfully executing, or attempting to execute, a scheme or artifice against the Medicare program."

Abuse is defined by the Health Care Financing Administration as "Unknowingly defrauding the Medicare program by gaining payment for items or services when there is no legal entitlement to the payment," and "Failing to meet professionally recognized standards of care, or failing to provide medically necessary services for Medicare patients."

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MEDICARE COMPLIANCE vs. DERMATOLOGY COMPLIANCE

Many of you will notice that the Compliance Program you have received is no longer referred to as the ***Medicare Compliance Program.*** It is simply referred to as the ***Dermatology Compliance Program.***

Many physicians are under the incorrect impression that they are only liable under the Medicare program for fraud and abuse. The belief that only Medicare can fine, sanction and/or imprison offenders of the system is a far cry from the truth. Medicare is working together with the private insurance industry to reduce (and hopefully eliminate) fraud and abuse by providers of care. Under the Health Insurance Portability and Accountability Act (HIPAA), the Office of the Inspector General (OIG) has made available to all third party payers the same resources utilized by Medicare to identify fraud and abuse and punish offenders.

HIPAA requires the Secretary of Health and Human Services (HHS) to promulgate standards to comply with administrative simplification provisions of the law to improve Medicare and Medicaid programs, and the efficiency and effectiveness of the health care system.

By implementing a National Provider Identifier, carriers will be able to share data. Fined and/or sanctioned providers can be readily identified by any carrier; not just Medicare or Medicaid. Medicare and the private carriers already share software that can identify unbundling. Other proposed rules are in the workings to make the insurance industry as a whole more aware of fraud and abuse.

This Compliance Program, when properly implemented and monitored, will assure that your practice is not only compliant with federal programs but with all third-party carriers who pay for your medical claims.

DOCUMENTING YOUR COMPLIANCE PROGRAM

This manual is intended to serve as a guide to developing your own internal Dermatology Compliance Program. It is intended that you photocopy the forms and policies in this manual and incorporate them into your own Compliance Manual. We suggest using a 3-ring binder divided according to the sections of this manual.

This program is only as effective as your willingness to develop, record, and document your efforts. An auditor is only willing to look at documented facts. Verbal acknowledgment of compliance efforts is not acceptable in the eyes of an auditor. Compliance is very simple... follow the steps outlined in this manual, and document, document, document!

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I. PURPOSE and SCOPE:

Effective Date:___/___/___

A. The purpose of this Dermatology Compliance Program is to:

1. Assure that all persons associated with this medical entity in which health care is provided to the Medicare beneficiary are dedicated to complying with all Medicare rules and regulations in order to avoid waste, fraud, and abuse.
2. Provide officers and employees of this entity accurate and timely information regarding the rules and regulations of the Medicare program.
3. Assure that information is assimilated and understood by the appropriate departments and individuals.
4. Set forth the mechanism of early discovery of errors, omissions, or misconduct so that the issue can be investigated, understood, and appropriately corrected.
5. Provide all persons associated with this health-care entity a mechanism through which to report any conduct or billing practice seen that is suspect of violations, and to do so anonymously and without fear of reprisal.

B. The scope of this Dermatology Compliance Program includes:

1. All principals, officers, licensed and certified health care providers (Physicians, Physician Assistants, Registered Nurses, Licensed Vocational Nurses, Certified Medical Assistants, Histotechnologists), ancillary staff, billing and insurance staff, office staff, and any other individual who conducts business under the umbrella of this organization shall be subject to this program.

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Model Dermatology Compliance Program
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II. COMPLIANCE OFFICER

Effective Date:___/___/___

This health care delivery facility will designate a person to serve as Compliance Officer. This person shall be:

A. an individual hired for the specific position of Compliance Officer, or

B. a person who fills other roles in the office, such as the:

1. Surgical Supervisor
2. Office Manager
3. Billing Supervisor
4. Clinical Supervisor
5. Physician
6. Office Administrator

A Committee could be established to work with the Compliance Officer if the practice size necessitates more extensive involvement.

C. The Compliance Officer/Committee:

1. Shall have a direct responsibility and open access to the governing body of this organization.
2. Shall maintain a roster of every employee covered under the scope of this policy. The roster includes:

   a. name
   b. identification number (Social Security Number)
   c. dates of employment
   d. signature and initials

3. Shall establish and maintain reliable sources of information regarding Medicare rules and regulations.
4. Shall provide and document education and training of all persons covered under the scope of this policy regarding rules and regulations of the Medicare program.
5. Shall maintain a record that documents communication, education, and training of Medicare rules and regulations, especially as they pertain to waste, fraud, and abuse for each person covered under the scope of this policy.
6. Shall maintain an open door policy to all persons covered under the scope of this policy.

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Job Description - Compliance Officer

A. Reports directly to the governing body of this organization.

B. Has direct access to the governing body:

1. for reporting the state of the Dermatology Compliance Program;
2. for direction and guidance regarding any compliance issue or policy manual procedural changes;
3. for problem solving; and
4. for development of corrective action processes.

C. The Compliance Officer Is empowered by the governing body of this organization with authority to perform the following responsibilities.

1. Develop and distribute all written policies regarding Compliance; material(s) developed for distribution must be understandable. Materials must be translated into appropriate language if needed.

2. To oversee the Dermatology Compliance Program, the Compliance Officer is responsible for:

   a. receiving, understanding, and retaining pertinent information communicated in all bulletins from Medicare, HCFA, OIG, or other federal entity;
   b. distributing all information to appropriate person(s);
   c. overseeing any manager or supervisor to whom the responsibility of direct education of others has been delegated;
   d. keeping records of educational sessions, employee testing, attendance and conferences; and
   e. initiating corrective action regarding infractions discovered or learned with the appropriate individual or department.

3. To achieve and maintain compliance in all areas through:

   a. education
   b. monitoring
   c. communication
   d. appropriate and effective compliance plans

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D. Has "Open Door Policy" that affords any and every employee:

1. Open access to report/discuss any issue regarding compliance.

   a. Employee is assured complete anonymity.
   b. Employee is assured immunity against retribution, assuming that they are not responsible for the violation.
   c. Employee is assured corrective action if errors or misconduct is discovered.

E. Will interview with employees regarding:

   1. their need for further education,
   2. their compliance with policies, and
   3. "the Open Door Policy."

F. Monitors all supervisors activity as it relates to Compliance.

G. Develops corrective mechanisms when errors or misunderstandings are discovered.

H. Develops and implements educational programs as outlined in Section IV of this manual.

I. Maintains approved revisions to the policy manual.

J. Responsible for baseline testing of all employees on the following schedule:

1. at beginning of program,
2. within 30 days of their employment for new recruits,
3. yearly thereafter, and
4. at any time special education is needed.

K. Responsible for Medical Record Audits

1. 20 medical records per provider will be evaluated quarterly.
2. Match documentation with the codes selected that represent the service provided and determine appropriateness of selection.
3. Evaluate record to ascertain the service(s) provided were:

   a. medically necessary,
   b. coded properly, and
   c. documented properly.

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4. Accompany the provider of care to witness procedures performed in order to ascertain the code(s) selected not only is documented in the medical record correctly, but fairly represents the procedure performed.

   a. Advise providers of deficiencies or inaccuracies:

      (1) in writing, and
      (2) in conference.

   b. Educate providers in area of deficiencies, inaccuracies, misunderstandings.
   c. Monitor providers to ascertain correct application of remedial education and compliance to rules and regulations.
   d. Take appropriate action if deficiencies, inaccuracies, misunderstandings are not corrected.

5. The following tools are available and advised to facilitate and increase knowledge and competency in the areas of compliance issues such as medical necessity, and avoidance of waste, fraud, and abuse.

   a. _____

   b. _____

   c. _____

   d. _____

   e. _____

   f. _____

   g. _____

L. Responsible for maintaining a record on each employee covered under the scope of this program containing proof of:

1. completion of baseline testing,
2. continuing education,
3. counseling sessions,
4. conferences, and
5. evaluation of the compliance process.

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M. Responsible for maintaining records regarding:

1. meetings with any provider,
2. meetings with the governing body, and
3. minutes of all compliance meetings/sessions.

N. Responsible for maintaining:

1. records that apply to any questionable behavior or misconduct of any person under the scope of this policy; and
2. records regarding any investigation of any compliance issue.

O. Compliance Program maintenance:

1. Elements of the Compliance Program must be reviewed and updated quarterly.
2. Risk assessment should be performed quarterly.
3. Results of quarterly analysis should be reviewed with staff.

    a. Deficiencies should be reported and appropriate steps should be outlined to correct the problems.
    b. Staff and physicians that are not in compliance or are marginal in their understanding of policies need to be retrained. Record the deficiencies and the steps taken to correct them.

EMPLOYEE ROSTER

Employees listed below are subject to the policies contained in the Compliance Program of this facility.

Name (Last, First)	Social Security #	Start Date	Term. Date	Initials	Signature

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RECORD OF BASELINE TESTING, EDUCATION AND TRAINING

_____ _____-_____-_____

Name of Employee **Social Security Number**

Date employment began: ___/___/___

Date of baseline test: ___/___/___

Conference date for test results: ___/___/___

❑ Successfully passed baseline Medicare test:

_____ _____

Score **Initial/ Compliance Officer**

❑ Errors were addressed and the correct policy and/or procedure was discussed and understood.

_____ _____

Initial/Employee **Initial/ Compliance Officer**

❑ Failed to pass the baseline Medicare test:

❑ Remedial action directed: _____

❑ Remedial action completed: _____ ___/___/___

Initials of Compliance Officer **Date**

Orientation regarding compliance as it relates to the specific position of _____ was conducted by the Compliance Officer and/or immediate supervisor with employee.

1. The status of the providers of care to the Medicare patient:

❑ Participating_____ ❑ Nonparticipating_____

_____ _____

Initial & Date/Employee **Initial & Date/Trainer**

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Record of Baseline Testing (continued)

2. The rules for interaction with the Medicare carrier as they apply to the provider status of the facility including but not limited to:

   a. participation status of provider _____ Initial

   b. creating the patient relationship with the facility _____ Initial

   c. needed signature authorizations as they regard: _____ Initial

      (1) assignment of benefits _____ Initial

      (2) waiver of liability _____ Initial

      (3) release of medical records _____ Initial

_____ Initial & Date/ Employee _____ Initial & Date/Trainer

3. Confidentiality

   a. Employee responsibility to hold in confidence any information in the medical record.

   b. Right of patient to expect total and complete confidentiality of information contained in their medical record.

   c. **SIGNED STATEMENT REGARDING CONFIDENTIALITY IS ON FILE IN THE EMPLOYEE RECORD.**

_____ Initial & Date/ Employee _____ Initial & Date/Trainer

4. Collection/Billing practices

   a. ubundling _____ Initial

   b. collection of money from the Medicare patient:

      (1) at the time of service _____ Initial

      (2) during deductible period _____ Initial

      (3) when laboratory services are provided _____ Initial

      (4) when Medicare is the secondary payer _____ Initial

      (5) when Medicare patient has signed a Waiver of Liability _____ Initial

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Record of Baseline Testing (continued)

(6) multiple surgical procedure reduction rules

Initial

c. Automatic rebilling the Medicare carrier

Initial & Date/Employee

Initial & Date/Trainer

5. The reporting of any error, willful disregard, aberrant behavior, or misconduct regarding the rules and regulations of Medicare is offered to the Compliance Officer anonymously and without fear of retribution.

Initial & Date/Employee

Initial & Date/Trainer

The undersigned employee acknowledges by his/her signature that the above issues were presented, explained, and discussed and that they understand each item listed.

Signature of Employee

Date ___/___/___

Signature of Compliance Officer

Date ___/___/___

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CONFIDENTIALITY POLICY

Information in the medical record of the patient is private and is provided by the patient in trust to the physician. Patients must have the assurance that information entrusted to the physician will be shared only with persons to whom the patient has authorized.

To insure patients that this health care entity is aware of the patients trust, their right to privacy, and to insure their privacy is protected, all persons covered under the scope of this program are required to sign the following statement.

The employee's signature indicates that they understand their responsibility and will honor the patients right to privacy.

CONFIDENTIALITY STATEMENT

I understand and agree that in the performance of my duties as an employee of _____, I must hold medical information in confidence. I understand that any violation of the confidentiality of medical information may result in punitive action.

_____ ___/___/___

Signature of Employee **Date**

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III. RISK ASSESSMENT

The following duties are to be completed by the Compliance Officer upon implementation of the Compliance Program and quarterly thereafter.

A. Overall evaluation of the company:

1. Evaluate billing processes.
2. Evaluate human resources.

   a. Are you in compliance with local, State, and federal regulations regarding discrimination, harassment, etc?
   b. Are your employees eligible to bill for Medicare? Medicare publishes a list of physicians and individuals who are excluded from interacting with Medicare (i.e., providing or billing for services). Lists of excluded employees can be checked on the internet.

      http://www.dhhs.gov/progorg/oig/cumsan/index.htm

3. Computers and software:

   a. Are your systems Y2K compliant?
   b. Is your billing program compliant with current CPT and ICD-9 coding procedures?
   c. Are your fee schedules current?

4. Evaluate joint ventures and business relationships:

   a. Are you in potential violation of any Stark regulations?

B. Survey key people involved in the Compliance Program:

1. Are they aware and do they understand the key elements of the Compliance Program?
2. Give benchmark test (first 3 months). See "Test" Section of this manual.
3. Retest annually.
4. Be sure they understand the importance of maintaining compliance oriented policies and procedures.

C. Review Policies and Procedures:

1. claims submission process
2. credit balances (patient)
3. integrity of data systems

4. retention of records
5. review contracts
6. overpayment

D. Medical Record Audit (see Section VI of this manual):

E. Review and record licensure and certifications:

1. coders
2. billers
3. doctors
4. CLIA certification
5. business license
6. facility license
7. Medicare and Medicaid provider numbers

F. Perform a confidentiality survey:

1. Have all of the staff members who are exposed to confidential patient information signed a statement of confidentiality?

2. Are electronic records and information secured with a password?

   a. Are checks and balances in place to eliminate embezzlement? Be sure that your system does not allow cash payments to be reverse posted and eliminated from the system.

3. Record retention and storage:

   a. Records must be stored for a minimum of 7 years.
   b. Obsolete (records with no activity for at least 7 years) may be stored off-site, archived electronically, or destroyed.

      (1) Records that are destroyed should be disposed of via a method that preserves confidentiality (i.e., burned, or shredded).
      (2) Obtain a receipt certifying the destruction method and the date the records were destroyed.

   c. Check your state medical society for state regulations regarding record retention.

G. Record the results of your risk assessment

1. Create a record of your initial and quarterly assessments, deficiencies noted, and steps taken to correct the problems.

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IV. EDUCATION AND TRAINING

Effective Date: ___/___/___

The intention of this organization is to comply with the rules and regulations of the Medicare program. Education and training of the staff who deals with Medicare in delivering, billing, and/or reporting health services will be provided to all persons covered under the scope of this program.

Understanding of and compliance to the rules and regulations of Medicare is a requirement for continued employment.

This entity accepts responsibility for the initial training and continuing education of compliance and will offer to its employees, at no cost, the opportunity to maintain and elevate their knowledge of the Medicare program.

Failure of an employee to comply with this program and its guidelines will result in their termination.

Education will be accomplished by:

A. A baseline test of rules and regulations of the Medicare program regarding policies, medical necessity, billing, ICD-9, and CPT coding policies that are appropriate to the position and function, will be administered.

(Baseline test is in the "Test" section of this manual.)

B. Education will be provided to any employee who demonstrates a deficiency in any area tested.

C. Continuing education will be offered in the following manner:

1. Employees are required to attend all meetings held by Compliance Officer:

a. within 30 day of employment,
b. 4 times per year (quarterly),

(1) Medicare Part B changes in rules and regulations from carrier will be discussed.
(2) Information from private newsletters will be discussed.
(3) Any special bulletins or communications from the Medicare Part B carrier, HCFA (Health Care Financing Administration), or the OIG (Office of the Inspector General) will be presented.

c. anytime required.

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2. Employees identified by the Compliance Officer will be required to attend meeting presented by the Medicare carrier.
3. The presence of at least one resource person with special training and expertise in CPT and ICD-9 coding in both the clinical department and the Insurance/Billing department to act as a day-to-day resource for that department.
4. All physicians, PA's, NP's, and any other persons who are involved with the coding and documentation of services to the Medicare patient must demonstrate competency in CPT and ICD-9 coding by:

    a. taking the baseline test;
    b. accepting remedial education if needed;
    c. passing the baseline test after remedial education, if needed; and
    d. enrolling in educational programs as directed by Compliance Officer.

D. Yearly training will be provided to each employee under the scope of this policy regarding the rules and regulations of compliance.

E. Training of new or revised rules will be conducted as soon as the rule or change is known.

F. A record will be maintained by the Compliance Officer to demonstrate all training sessions provided by the facility for its providers of care.

1. A master record listing all programs offered and/or required will be maintained by the Compliance Officer that shall include:

    a. subject of program,
    b. persons attending or completing,
    c. date offered, and the
    d. name and credential of presenter.

2. Every person under the scope of this program will have a file in which will be kept:

    a. baseline test results;
    b. all counseling session dates, the subject, the content, the agreements and/or the directions; and
    c. evidence of attendance to any/all educational programs the provider may attend outside the facility.

3. All employee records under the scope of this program will be stored in a locked storage device.

4. Records of educational programs attended will be released only after authorization of provider.

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G. Persons covered under the scope of this policy will provide the Compliance Officer documentation that illustrates their attendance to any course or seminar outside this facility to become a part of their record.

H. Counseling will be given to any person who, in the opinion of their supervisors or the Compliance Officer, has failed to meet any policy requirements.

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Medicare Baseline Test

All persons covered under the scope of the Dermatology Compliance Program of this facility and any candidate for employment must complete the Medicare Baseline Test.

The test is used to determine, not just the current knowledge of the testee, but to identify areas where education and/or training is needed to bring employees or new employees to a high degree of knowledge regarding the Medicare health care system.

The test score is not, in itself, a disqualifying agent for continued employment or employment.

The baseline test appears in the "Test" section of this manual.

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CONTINUING EDUCATION LOG

Subject	Date	Presented to	Presented By

IN-HOUSE TRAINING DOCUMENTATION

Name of Program or Subject _____ Date ___/___/___

Presenter and Identification/Credentials _____

Visual Materials Used:

- ❑ Slides
- ❑ Overheads
- ❑ Handouts
- ❑ Resource sheet
- ❑ Other _____

Length of Presentation: _____

Name and Signature of Attendee's:

_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
_____ _____

- ❑ Critique Sheets Attached
- ❑ Written material attached
- ❑ Audiovisual Identification (if appropriate)

Compliance Officer _____ Date ___/___/___

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CRITIQUE OF PRESENTATION

Name of Program or Subject _____ Date ___/___/___

Please indicate by checking Yes or No to give an accurate indication of your response to the questions below.

1. Was material presented useful to you in the performance of your duties?
   ❑ Yes ❑ No
2. Was the material presented in a clear and understandable manner?
   ❑ Yes ❑ No
3. Was written material distributed for your information along with the spoken material?
   ❑ Yes ❑ No
4. Were you given resources for needed information?
   ❑ Yes ❑ No
5. Were questions from the attendee's responded to appropriately?
   ❑ Yes ❑ No
6. Were you given sufficient time to ask questions?
   ❑ Yes ❑ No
7. How would you rate the manner in which the material was presented?
   1 2 3 4 5 (1=Poor, 5=Excellent)
8. Please give us your suggestions on ways we can improve this presentation.

_____
_____
_____
_____
_____
_____
_____

Please return this form to an area designated by the program presenter.

DO NOT SIGN THIS SHEET

EMPLOYEE FILE SHEET

The following sheet will be in evidence in the Compliance Folders for all persons under the scope of this policy summarizing the chronology of events documented.

Record the completion date for each item.

Date Completed:

___/___/___ File is labeled with the name and Social Security Number of the individual for whom the folder is maintained.

___/___/___ Record of Baseline Testing, Education, and Training is present.

___/___/___ Employee Continuing Education Log is present.

___/___/___ Copy of conference sheet(s) is present.

___/___/___ Copy of any continuing education programs attended and completed external to this facility is present.

Other items, with date completed:

___/___/___ Documentation for any directed remedial action (if applicable)

___/___/___ Documentation of compliance of any remedial action directed (if applicable)

___/___/___ Documentation of disciplinary action warning (if applicable)

___/___/___ Documentation for disciplinary action (if applicable)

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EMPLOYEE CONTINUING EDUCATION LOG

Name of Employee _____ Social Security Number _____ - _____ - _____

Name of Program	Subject Addressed	Date

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CONFERENCE SHEET

Name of Employee _____ Social Security Number ___-___-_____ Date ___/___/___

Reason for Conference:

- ☐ Education/Training

Counseling Regarding:

- ☐ error
- ☐ failure to demonstrate knowledge in work place
- ☐ medical record documentation
- ☐ collection/billing errors
- ☐ suspect misconduct
- ☐ medical records evaluation
- ☐ warning

Particular Incident/Issue: _____

Notes: _____

_____

_____

_____

_____

Disposition: _____

_____

_____

_____

_____

Signature of Employee _____ Date ___/___/___

Signature of Compliance Officer _____ Date ___/___/___

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Health Care Internet Web Sites:

News Sites

PR Newswire Home Page – http://www.prnewswire.com

HARP Home Page – http://www.harp.org/index.html

Government Web Sites

General Accounting Office – http://www.gao.gov

Congressional Record – http://www.access.gpo.gov/su_docs/aces/aces150.html

Physician Fee Schedule Payment Amount File Carrier-Specific Copyright Agreement – AMA/HCFA – http://www.hcfa.gov/stats/carrcrst.htm

HCFA Public Use Files (PUFs) (Includes ASC groups) – http://www.hcfa.gov/stats/pufiles.htm

U.S. Government Printing Office – http://www.access.gpo.gov/index.html

NTIS Database (National Correct Coding Initiative) –

http://grc.ntis.gov/ntisdb.htm

HCFA – http://www.hcfa.gov

Medicare Hospital Manual - http://www.hcfa.gov/pubforms/pub10/pub10toc.htm

Department of Health and Human Services – http://www.os.dhhs.gov

Medicare/Medicaid Program Manuals – http://www.hcfa.gov/pubforms/progman.htm

HHS/OIG – Office of Audit Services (OAS) – http://www.hhs.gov/progorg/oas/index.html

Office of Inspector General – http://www.dhhs.gov/progorg/oig

Clinical Laboratory Improvement Amendments (CLIA) – http://www.hcfa.gov/medicaid/clia/cliahome.htm

Medicare and HCFA statistics – http://www.hcfa.gov/stats/stats.htm

Medicare – http://www.medicare.gov

National Health Care Anti-Fraud Assoication – http://www.nhcaa.org

Supreme Court Decisions – http://www.law.cornell.edu

U.S. Department of Justice – http://www.usdoj.gov

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Associations

AHIMA – American Health Information Management Association – http://www.ahima.org

HFMA – Healthcare Financial Management Association – http://www.hfma.org

HBMA - Healthcare Billing and Management Association – http://www.hbma.com

ACI - American Compliance Institute – http://www.compliance.com

AMA – American Medical Association - http://www.ama-assn.org

MGMA – Medical Group Management Association – http://www.mgma.com

Other Links

Coalition Against Insurance Fraud – http://www.insurancefraud.org

Listing of Medicare Fraud Alerts - http://www.hcfa.gov/medicare/fraud/umfa2.htm

Fighting Fraud and Abuse – http://www.hcfa.gov/medicare/fraud/default3.htm

Health Hippo – Fraud and Abuse – http://hippo.findlaw.com/hippofra.html

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Support Material

The following products are available from The Inga Ellzey Practice Group, Inc. Products can be ordered by calling **1-888-434-4374.**

These products have been developed to assist you in compliance with the complicated rules and regulations of, not only the Medicare program, but the ever more complex managed care and commercial insurance environment.

1. Dermatology Coding Correspondence Course

The Dermatology Coding Correspondence Course is the first national certification course designed to educate and test individuals involved in claims processing and billing on how to correctly and completely code for dermatologic services. From the basics of modifiers to Medicare's new Correct Coding Initiative, this course is designed so that staff and/or providers can understand the nuances of dermatologic coding.

The course is designed around the *Complete Coder Plus*. Approximately once each week, or at the students own pace, the student will study a single topic and then be tested on the areas through the use of True/False and multiple choice questions. Many of the questions are clinical samples challenging the student as to how that visit's services should be coded. Test answers can also be submitted via the Internet!

The cost of the Dermatology Coding Correspondence Course includes all study materials, the 14 chapter tests, and course support. Once the student has completed and successfully passed the tests for all 14 chapters, they will be eligible for the final certification exam. Since not every individual who signs up for the course will complete all 14 chapters, the cost of the final certification exam is not included in the correspondence course cost.

Upon successful completion of the course, the student will be nationally certified by the Inga Ellzey Dermatology Institute as a Dermatology Coder and be eligible for 30 Category I CEUs. A handsome certificate will be mailed to newly certified coders. The certification is good for two years.

2. i.e., Newsletter and Fax service

Over half of all private practicing dermatologists and their staff in the U.S. keep informed by reading ***i.e.,*** Subscribe now and keep up with documentation criteria, Medicare updates, evaluation and management (E/M) services, managed care interaction, and integumentary procedural coding for flaps, excisions, repairs, I&Ds, and much more. ***i.e.***, is published six times per year.

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3. The Complete Coder Office Suite

We've *combined* our most requested products, the **Complete Coder Plus** (CPT) and **Complete Coder ICD-9** into one complete easy to use reference manual. The Complete Coder Office Suite is also available on CD-ROM for Windows compatible computers to view, search, and print the pages, just as they appear in the printed manual.

New to the Office Suite are...

- ICD-9 Numeric Listing
- Procedure postop day listings
- RVU listings
- Numeric ICD-9 code listings
- Over 50 different office forms

4. The Complete Medicare Handbook

Tired of the complex world of Medicare regulations? Having trouble interpreting the complex and ever changing rules? Are you up to date for '99? The solution is here!

This is the only book available anywhere that condenses the hard-to-understand language of the government (Health Care Financing Administration - HCFA) into easy-to-understand language. For the various Medicare regulations, the manual cites the rule, summarizes the rule into plain English, and provides simple to understand examples. The manual covers almost 100 topics affecting the specialty of dermatology.

5. The Correct Coding Initiative

Can you correctly use the -59 modifier and do you know when the modifier is not necessary to avoid overuse audits? We've taken the Integumentary section from HCFA's Correct Coding Initiative and have produced a dermatology specific version which takes the guesswork out of understanding the ever-changing rules of the Correct Coding Initiative. We give a detailed explanation of every regulation pertaining to Dermatology with examples on completing the HCFA-1500 form. The 137-page manual also includes a complete listing of the comprehensive and mutually exclusive coding edits for codes 10000-19999. This product is available as a one-time purchase or subscribe to our annual update service and automatically be updated with the newest rules!

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V. POLICIES AND PROCEDURES

Effective Date: ___/___/___

A. Standards of Conduct

All persons under the scope of this program are:

1. Committed to avoid waste, abuse, and fraud of any federally funded program, especially Medicare.
2. Provided information enabling them to recognize waste, abuse, and/or fraudulent practices.
3. Expected to report any suspect practices to the Compliance Officer, anonymously if they so desire, and without fear of reprisal and/or retribution.

B. Medical Necessity

All persons under the scope of this program and when performing in their position shall:

1. Meet Medical Necessity Guidelines as defined by Medicare when providing a service to the Medicare beneficiary for which Medicare will be billed.
2. Be able to provide documentation to support the medical necessity of any services rendered to the Medicare beneficiary for which Medicare will be billed, including, but not necessarily limited to:

    a. diagnosis,
    b. progress notes,
    c. laboratory reports,
    d. operative reports, and
    e. other documents.

3. Forms:

    Appropriate forms that communicate information regarding the delivery of health care to the Medicare beneficiary accurately and completely are essential tools.

    This health care entity will have:

    a. lifetime authorization signature form for Medicare and Medigap,
    b. patient registration form (including signature authorization), when appropriate, and
    c. progress note form.

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d. Others when appropriate:

(1) pathology report
(2) operative report
(3) laboratory report
(4) waiver-of-liability form

4. Storage of Documents

Documents shall be stored in an organized system that assures these standards.

a. Medical record

The medical record of the patient will be:

(1) Clearly labeled with identification of the patient.
(2) Protected by a hard cover unless electronic.
(3) Stored in an organized filing system.
(4) Maintained and protected according to standard rules for maintenance as governed by American Health Information and Management Association (AHIMA), Joint Commision on Accreditation of Healthcare Organizations (JCAHO), and/or American Hospital Association (AHA).

(Contact your local hospital, Medical Records division for guidance if needed.)

b. Confidentiality

(1) A statement of confidentiality shall govern the release of medical information consistent with locally accepted standards to assure compliance with the Privacy Information Act of 1974.

(a) All persons covered under the scope of this program will honor the right of the patient to the confidentiality of the contents of his/her medical record.
(b) All persons covered under the scope of this program will sign a statement indicating their understanding of confidentiality and their commitment to hold in confidence all information that may be learned regarding the patient and their medical condition.

c. Retrieval

Any person responsible for storage and retrieval of documents will be able to locate the appropriate document on request and upon proper authorization.

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5. Notice to Patients

Medicare's requirement of providers to deliver only medically necessary care will be distributed to the Medicare beneficiary through all of the following methods:

a. Upon the initial patient encounter, in writing.
b. Yearly to the established patient, in writing.
c. Statement will be posted on an informational bulletin board in patient's waiting area.
d. Waiver of Liability.

(1) Will be explained to the Medicare beneficiary prior to performance of any procedure or service that is considered (or may be considered) by Medicare to be medically not necessary.
(2) Patient will be told why it is believed that Medicare considers (or will consider) the service to be not medically necessary.
(3) Form must indicate the procedure code, diagnosis code, and date of service for the service provided.
(4) Patient, if they choose to accept the financial responsibility, will sign Waiver of Liability.
(5) Staff member will witness signature of patient.
(6) Staff member will sign the Waiver of Liability document as witness.
(7) Waiver of Liability document(s) will be stored:

___ Alpha by year ___ Patient Medical Record
___ Alpha mo./yr. ___ Patient Computer Record

6. Notice to Health Care Providers, Officers, Staff

Compliance Officer will communicate information regarding medical necessity to the appropriate health delivery providers, always in writing and/or face to face, when appropriate:

a. at yearly meetings,
b. any time new information is communicated by Medicare, or
c. any time any Medicare compliance issue is raised to the Compliance Officer.

7. All meetings and all written communication will be documented in the records of the Compliance Officer, and when deemed necessary, in the employee folder of health care provider.

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8. Acknowledgement of Responsibility for Adherence to Program and Policy Guidelines:

All persons covered under the scope of this Compliance Policy will be required to:

a. Sign on all minutes of any/all meetings indicating both their presence at the meeting and their understanding of the information therein communicated.
b. Sign a Dermatology Compliance Program signature sheet acknowledging they have read the Program Manual and accept and understand its contents.

9. Monitoring

The Compliance Officer will monitor medical necessity compliance issues in the following manner:

a. Tools:

(1) Computer generated Productivity/Procedure Reports
(2) Medical Record Components
(3) Encounter Forms
(4) Explanation of Medical Benefits
(5) Medical Record Survey Sheets

b. Quarterly audits of 20 medical record encounters for each provider of health care who submits charges to Medicare .
c. The following will be monitored on a rotating basis each quarter for medical necessity and accuracy in documentation:

(1) Evaluation and Management services, biopsy, and laboratory services,
(2) destruction of all type lesions and appropriate pathology,
(3) removal of lesions and appropriate pathology, and
(4) repairs and appropriate pathology.

d. Compliance will be determined by a survey sheet for each procedure or service type.
e. Survey sheets will be examined and a report prepared for each provider of service.
f. The Compliance Officer will deliver the report with a copy of survey sheets to each provider.
g. A conference will be held with each provider to ascertain his/her understanding of the evaluation, suggestions for improvement, compliance with Dermatology Compliance Program.
h. A conference will be documented and documentation stored in Compliance Officer's files and in the file of the provider, if appropriate.

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C. Billing

All providers, coders, and billing personnel covered under the scope of this policy are responsible to demonstrate their competency to select codes that appropriately represent the service provided to all patients.

- ICD-9 (International Classification of Diseases)
- CPT (Physicians Current Procedural Terminology)
- HCPCS (Health Care Financing Administration Common Procedural Coding System)

1. All providers and staff must take an examination to demonstrate, within 30 days of their employment:

   a. baseline knowledge level regarding ICD-9 and CPT coding, and
   b. baseline level of competency regarding the rules and regulations of the Medicare program upon beginning their association with this health care facility.

2. All providers and staff are required to:

   a. Attend a local Medicare seminar at least one time per year.
   b. Read all Medicare bulletins and communications.

      (1) Bulletin will be received by employee with pertinent information highlighted.
      (2) Bulletin will have a signature sheet attached, and an order in which the information is to be passed.
      (3) Employee's signature on the sheet indicates the highlighted information has been read, understood, and the intention of the staff to comply with the information.

   c. Attend all meetings scheduled with Compliance Officer.
   d. Take action to increase competency upon direction of the Compliance Officer.
   e. Participate in periodic review of Explanations of Benefits from the Medicare carrier with the Compliance Officer.

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D. Standing Orders

When services are performed under the standing order of providers in this health care facility (e.g., PUVA or allergy injections):

1. Prior to the initiation of course of therapy, the physician must clearly determine:

   a. the number of treatments to be performed,
   b. the treatment parameters,
   c. the time interval during and/or between treatment,
   d. the rules for exceptions in the time and/or interval as stated in the treatment parameters, and
   e. the circumstances under which the physician must see the patient prior to treatment being performed.

2. The physician must indicate time at which the patient must be seen for reevaluation during the course of treatment.
3. The reevaluation appointment will be made prior to beginning new or revised treatment series.
4. The physician must know that the diagnosis for which treatment is being prescribed is a covered service under the Medicare program.

   a. If not covered, the patient must be advised that the treatment will be considered medically unnecessary by the Medicare carrier and therefore a noncovered service.
   b. If not covered, the patient shall sign the Waiver of Liability after appropriate explanation by the provider prior to the provision of any treatment.

E. Compliance with Fraud Alerts

This health care entity shall make public any communication from the Office of the Inspector General, HCFA, and/or from their Medicare Carrier regarding fraud.

This health care facility will:

1. Communicate all notices received by:

   a. posting communications in the appropriate area, and

      (I.D. Area Here) _____

   b. including communications in the Compliance Officer meeting.

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2. All persons covered under the scope of this policy will:

   a. Be responsible to read any/all communications made available whether written or oral.
   b. Indicate their understanding of the communication by their signature on the communication, signature sheet or other roster/log.
   c. Discuss with the Compliance Officer any lack of understanding.
   d. Report to the Compliance Officer any observation of policy or practice that exists in this facility that appears or is suspect to be in violation of Medicare rules and regulations.

3. Any person who brings an issue of suspected violation of Medicare rules and regulations to the attention of the Compliance Officer may do anonymously (if desired) and without fear of reprisal.

F. Marketing

1. This health care facility, in marketing services to the Medicare beneficiary, shall clearly indicate:

   a. the participation status of the health care provider(s):

      (1) participating or
      (2) nonparticipating, and

   b. when any service marketed or advertised does not meet the medical necessity requirements of Medicare.

2. This health care facility will not represent a service as medically necessary when in the opinion of the health care provider, it does not meet Medicare's criteria of medical necessity.

3. This health care facility, its principals, officers, and health care providers will accept no remuneration, paybacks, or other incentive; nor will it split fees with any entity what so ever to which or from which Medicare beneficiaries may be referred.

G. Compliance to the Dermatology Compliance Program

Through the implementation of all policies outlined in this manual the principals of this health care facility assure that:

1. All persons under the scope of this program shall be expected to fully comply with the program policies.
2. The Compliance Officer shall be able to demonstrate that all persons under the scope of this policy are tested, informed, educated, and monitored.

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3. Competency and understanding must be demonstrable to the Compliance Officer.
4. The Compliance Officer shall be able to demonstrate to the appropriate party (director, manager, BOD) their own compliance and competency.
5. The Compliance Officer shall have the authority to perform evaluations, bring about discipline, and/or terminate employment of any individual(s) under the scope of this program who fail to comply with the requirements of this health care facility's Dermatology Compliance Program.

H. Protocol for a visit by a federal agent

1. Calmly and politely ask to see identification and write all the information down.
2. The Compliance Officer should inform the agent that you wish to contact your attorney. Ask, don't demand. A demand can be construed as obstruction.
3. Contact your attorney. It is recommended that you contact an attorney that specializes in medical fraud and abuse.
4. Do not answer any questions until your attorney is present.

    a. Do not impede the collection of documents by the agent. It is reasonable to request to have time to copy the requested documents.
    b. It is preferable to wait to turn over documents until your attorney is present.

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CONFIDENTIALITY POLICY

Information in the medical record of the patient is private and is provided by the patient in trust to the physician. Patients must have the assurance that information entrusted to the physician will be shared only with persons to whom the patient has authorized.

To insure patients that this health care entity is aware of the patients trust, their right to privacy, and to insure their privacy is protected, all persons covered under the scope of this program are required to sign the following statement.

The employee's signature indicates that they understand their responsibility and will honor the patients right to privacy.

CONFIDENTIALITY STATEMENT

I understand and agree that in the performance of my duties as an employee of _____, I must hold medical information in confidence. I understand that any violation of the confidentiality of medical information may result in punitive action.

_____ ___/___/___

Signature of Employee **Date**

NOTICE TO MEDICARE PATIENTS

The providers of care in this facility have made a commitment to the Medicare Program and to you as our patients.

We assure you that our providers will deliver to you medical care of the highest quality possible.

We will abide by the Medicare rules and regulations in the delivery of care.

As physician(s) contracted with your Medicare program to provide services to the Medicare patient, only services that are defined as medically necessary can be charged to the Medicare Program.

When services are requested that are not defined as medically necessary, we will advise you in writing why Medicare considers the service to be noncovered. This will be done prior to your decision to schedule the procedure.

The cost of the procedure will be discussed with you prior to your determination to schedule the procedure to be performed. The payment for the procedure will be solely your responsibility. We will not bill any medically unnecessary procedure to your Medicare carrier or any other insurance entity.

We are committed to you and to the Medicare Program to bill for services provided to you accurately and timely.

Should we fail to fulfill your expectations we will appreciate your speaking to us about your concerns. We can only serve you and meet your expectation if you let us know your needs.

Should any person in this facility fail to address your concerns you are requested to report that failure to the Compliance Officer whose name and phone number is listed below.

_____ _____

Compliance Officer **Phone**

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VI. MONITORING AND AUDITING

Effective Date:___/___/___

The Compliance Officer will conduct audits that will enable errors, omissions, and misunderstanding to be discovered and corrective action to be taken at the earliest possible time.

A. Areas to be Audited/Monitored

1. Billing and Coding

   a. The Compliance Officer will regularly conduct audits of the billing process to ascertain that billing practices are appropriate both to Medicare and to the Medicare insured.
   b. Physicians and any other person who provides services to the Medicare insured will be monitored for correctness of code selection by comparing progress notes with the codes selected.

2. Medical Record Audits

   a. The Compliance Officer will regularly conduct audits of the medical records created by each provider of care for:

      (1) medical necessity,
      (2) accuracy of code selection,
      (3) accuracy of documentation, and
      (4) condition of the medical record.

3. Explanation of Benefits

   a. Compliance Officer will examine the EOB's for :

      (1) messages from the carrier,
      (2) denials,
      (3) unbundling,
      (4) correct use of modifiers,
      (5) corrective action taken,
      (6) accuracy in coding,
      (7) correctness of charges and payments, and
      (8) incidence of duplicate claims submission.

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4. Procedure Analysis

   a. The Compliance Officer will examine the procedure analysis for:

      (1) over utilization,
      (2) under utilization, and
      (3) bundling of procedures.

5. Circulation of Educational Material

   a. The Compliance Officer will initiate the circulation of all information to be distributed.
   b. Information may be posted, circulated, and/or verbally communicated.
   c. Persons under the scope of this policy are responsible to read and understand information presented.
   d. Signature sheets must be signed by person(s) to whom information was circulated.
   e. A signature on the signature sheet indicates understanding of the material presented by the signee.

6. Fee Schedule

   Compliance Officer will ascertain that:

   a. The Medicare carrier is being charged properly for all services provided to its beneficiaries.
   b. Copayments and deductibles are appropriately collected.
   c. Refunds are issued in a timely fashion.
   d. The reason for refunds will be investigated so that over-collection can be avoided.
   e. The Medicare beneficiary is not charged for services and supplies which are bundled into other services.

7. Dermatology Compliance Program

   The Compliance Officer will periodically monitor the efficacy of the Dermatology Compliance Program. This will be accomplished by:

   a. Conducting quarterly surveys of the Dermatology Compliance Program to ascertain it is achieving its purpose.
   b. Conducting quarterly surveys of personnel records of all persons covered under the scope of the Dermatology Compliance Program to ascertain they have complied with its requirements.
   c. Evaluate survey tools to identify weaknesses that prevent or compromise the efficacy of the program.

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B. Corrective Action

The Compliance Officer will take the appropriate measures when weaknesses/deficiencies/aberrant behavior are discovered:

1. Any person in error will be counseled.

   a. All counseling sessions will be documented.
   b. Person(s) counseled will be provided education and information regarding the correction of their error.
   c. Person(s) counseled will indicate:

      (1) their understanding of the reason for the counseling session,
      (2) the error or omission made,
      (3) the correct procedure (policy) and
      (4) their willingness and intention to comply.

   d. The person counseled will affix their signature to the Compliance Counseling Conference sheet indicating their understanding and intention to comply.

2. The Compliance Officer shall monitor the counseled employee to assure that the error has been corrected.

3. Yearly, or at any time rules and regulations of Medicare dictates, the monitoring survey tools and The Compliance Counseling Conference sheet:

   a. Will be considered for revision by the governing body and the Compliance Officer.
   b. Any revision will be put in writing.
   c. Any revision will be communicated to persons under the scope of this policy through appropriate channels.
   d. Any revision will be incorporated into policy manual if required.
   e. Any rule replaced or revised will be retained for reference.

C. Documentation of Audits and Monitoring Efforts

The Compliance Officer shall maintain a detailed record of survey and monitoring tools, conferences, counseling sessions, educational sessions, errors discovered and corrective actions taken.

1. The record and reports will be in writing.
2. A summary of all activities will be stored in the master record kept by the Compliance Officer.
3. All records will be stored in individual(s) folder if appropriate.
4. All records will be stored in the custody of Compliance Officer under lock and key.
5. **Elements on survey and monitoring tools that are required for documentation will be identified by an asterisk.**

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EVALUATION AND MANAGEMENT SERVICE SURVEY
(99201-99215, 99241-99275, 99301-99333)

1. Is the medical record identified by:

   a. Patient Name ❑ Yes ❑ No
   b. Date of Service ❑ Yes ❑ No

2. Chief Complaint ❑ Yes ❑ No

   a. Number of CC's _____
   b. Was CC stated concisely? ❑ Yes ❑ No

3. Number of HPI factors: _____

4. ROS:

   ❑ Skin (Integumentary):
   ❑ Constitutional:
   ❑ Eyes:
   ❑ ENT & Mouth:
   ❑ Cardiovascular:
   ❑ Respiratory:
   ❑ Gastrointestinal:
   ❑ Genitourinary:
   ❑ Musculoskeletal:
   ❑ Neurologic:
   ❑ Psychiatric:
   ❑ Endocrine:
   ❑ Hematologic/Lymph:
   ❑ Allergy/Immuno:

   a. Number of Systems Reviewed _____
   b. Are systems reviewed pertinent to CC? ❑ Yes ❑ No
   c. Are ROS findings stated properly? ❑ Yes ❑ No

5. Family History ❑ Yes ❑ No
   Medical History ❑ Yes ❑ No
   Social History ❑ Yes ❑ No

   a. Number of history factors stated: _____ of three

6. Physician Examination: (System/Body Area Examination)

   Constitutional: (any three) B/P (sit or stand)____ B/P Supine_____
   Temperature:_____ Ht:_____ Wt:_____
   Pulse, rate, and regularity:_____ Resp:_____
   General appearance:_____ Skin type:_____

   Ears, Nose, Mouth &Throat: Inspection lips, teeth, and gums ❑ Yes ❑ No

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E/M SERVICE SURVEY (Continued)

Body Area Examination *(based on proposed June 1999 E/M guidelines)*:

❑ Yes ❑ No	Examination of hair of scalp, eyebrows, face, chest, pubic area (when indicated) and/or extremities	Hair quantity, type, color, distribution, loss pattern
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of the scalp	Color, texture, lesion(s), mole(s), birthmark(s), actinic damage, scar(s), dermatitis
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of face	Color, texture, lesion(s), mole(s), birthmark(s), actinic damage, scar(s), dermatitis
❑ Yes ❑ No	Examination of skin and subcutaneous tissue of eyelid	Color, lesion(s), mole(s), birthmark(s), dermatitis, xanthelasma
❑ Yes ❑ No	Examination of skin and subcutaneous tissue of ears	Lesion(s), moles(s), chondrodermatitis nodules, cyst(s), seborrheic dermatitis, venous lakes
❑ Yes ❑ No	Examination of skin and subcutaneous tissue of lips and/or oral mucosa	Color, lesion(s), mole(s), actinic or angular cheilitis, leukoplakia, venous lakes
❑ Yes ❑ No	Examination of skin and subcutaneous tissue of neck	Color, texture, lesion(s), mole(s), tag(s)
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of chest, including breasts and/or axillae	Color, texture, lesion(s), mole(s), birthmark(s), Hyperhidrosis
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of abdomen	Color, texture, lesion(s), mole(s), rashes
❑ Yes ❑ No	Examination of skin and subcutaneous tissue of external genitalia	Color, texture, lesion(s), dermatitis, exudate, atrophy, cyst(s), condyloma
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of groin, and/or buttocks	Color, texture, lesion(s), mole(s), rashes, hyperhidrosis, chromhidroses, bromhidrosis, pressure sores
❑ Yes ❑ No	Examination of anus and perineum	Color, texture, condyloma, skin tag(s), dermatitis
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of back	Color, texture, lesion(s), mole(s), rashes
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of right upper extremity	Color, texture, lesion(s), mole(s), birthmark(s), actinic damage, dermatitis, dermatoses, hyperhidrosis
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of left upper extremity	Color, texture, lesion(s), mole(s), birthmark(s), actinic damage, dermatitis, dermatoses, hyperhidrosis
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of right lower extremity	Color, texture, lesion(s), mole(s), birthmark(s), actinic damage, dermatitis, dermatoses, hyperhidrosis, ulcer(s)
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of left lower extremity	Color, texture, lesion(s), mole(s), birthmark(s), actinic damage, dermatitis, dermatoses, hyperhidrosis, ulcer(s)
❑ Yes ❑ No	Examination of fingernails and/or toenails	Dystrophies, mycosis, subungual tumor, infection, hematoma, psoriasis, abnormal curvature, separation or splitting
❑ Yes ❑ No	Other examination (specify) _____	

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E/M SERVICE SURVEY (Continued)

Body Area Examination *(continued)*:

For patients seen for melanoma or squamous cell cancer follow-up, or lymphoma related problems, other relevant individual examination items might include:

❑ Yes ❑ No	Palpate lymph nodes on neck
❑ Yes ❑ No	Palpate lymph nodes in axillae
❑ Yes ❑ No	Palpate lymph nodes in groin
❑ Yes ❑ No	Palpation of liver
❑ Yes ❑ No	Palpation of spleen

For some patients, notation of mood and affect (e.g., depression or anxiety, may be relevant to the skin exam. For others it may be pertinent to document vital signs (e.g., a preoperative evaluation). The guiding principle about what to document is whether an item is clinically relevant.

❑ Yes ❑ No	Notation of mood and affect
❑ Yes ❑ No	Vital signs

Number of body areas/organ systems examined _____

7. Medical Decision:

Diagnosis:_____ Differential Diagnosis:_____ Clinical Impression:_____

For established patients, does record show:

a. ❑ improved ❑ worsening ❑ well controlled ❑ resolving ❑ resolved
b. OTC or prescription drugs ordered? ❑ Yes ❑ No
c. Treatment ordered? ❑ Yes ❑ No
d. Lab or Pathology reviewed ❑ Yes ❑ No
e. Are treatment options, risks discussed? ❑ Yes ❑ No

8. Was this E/M performed on the same day as a procedure? ❑ Yes ❑ No

9. Was the E/M performed within the global period of another procedure? ❑ Yes ❑ No

10. If so, is the E/M "significant and separately identifiable" ❑ Yes ❑ No

11. If so, was a modifier used? ❑ Yes ❑ No

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E/M SERVICE SURVEY (Continued)

12. If modifier was used, was it the correct modifier? ❑ Yes ❑ No

    Modifier should have been _____.

13. Was Evaluation & Management based on time (e.g., counseling) ❑ Yes ❑ No

    Was reason for counseling documented? ❑ Yes ❑ No
    Was time indicated in medical record? ❑ Yes ❑ No

14. What code was selected to represent the E/M service? _____

15. Did the documentation substantiate the code selected? ❑ Yes ❑ No

Note(s): _____

_____

_____

_____

_____

_____

_____

_____

_____ ___/___/___

Signature of Examiner **Date**

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BIOPSY SURVEY
11100, 11101, 11755, 40490, 54100, 56605, 67810, 68100, 69100
(any other anatomical site biopsy code)

1.* Is the medical record identified by:

a. Patient name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is location of lesion shown? ❑ Yes ❑ No

3. Is lesion measurement documented? ❑ Yes ❑ No

4.* Is medical necessity stated or inferred for the procedure? ❑ Yes ❑ No

5. Is technique documented? ❑ Yes ❑ No

6.* What is the diagnosis documented? _____

7. Is the diagnosis documented consistent with the diagnosis billed? ❑ Yes ❑ No

8. Is the procedure billed consistent with the documentation? ❑ Yes ❑ No

9.* Was the number of biopsies charged documented In the medical record? ❑ Yes ❑ No

10* Is the pathology report documented and present in the medical record? ❑ Yes ❑ No

Optional:

10. Was the skin prep documented? ❑ Yes ❑ No

11. Is anesthesia type stated? ❑ Yes ❑ No

12. Is repair stated, if any? ❑ Yes ❑ No

13. Is hemostasis method stated? ❑ Yes ❑ No

14. Is dressing type stated? ❑ Yes ❑ No

15. Are postsurgical care instructions stated as given? ❑ Yes ❑ No

16. Is a time for return given? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner **Date**

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SHAVE REMOVAL SURVEY
11300-11313

1.* Is the medical record identified by:

a. Patient name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is the location of the lesion documented? ❑ Yes ❑ No

3.* Is the size of the lesion documented? ❑ Yes ❑ No

4.* Is the medical necessity for removal stated or inferred? ❑ Yes ❑ No

5.* What is the diagnosis documented? _____

6.* Is the pathology report documented and present in the medical record? ❑ Yes ❑ No

7.* Does the documentation meet the local Medicare carriers guidelines for medical necessity? ❑ Yes ❑ No

Optional:

8. Is the skin prep documented? ❑ Yes ❑ No

9. Is the type of anesthesia stated? ❑ Yes ❑ No

10. Is the method of hemostasis stated? ❑ Yes ❑ No

11. Is dressing type given? ❑ Yes ❑ No

12. Are postsurgical care instructions stated as given? ❑ Yes ❑ No

13. Is a time for return given? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner Date

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EXCISION SURVEY
11400-11646

1.* Is the medical record identified by:

a. Patient name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is location of lesion shown? ❑ Yes ❑ No

3.* Is lesion measurement documented? ❑ Yes ❑ No

4.* Is medical necessity stated or inferred for the procedure? ❑ Yes ❑ No

5.* Is technique documented ("excised through the full thickness of the dermis" or "to the fat"?) ❑ Yes ❑ No

6.* What is the diagnosis documented? _____

7.* Is the diagnosis documented consistent with the diagnosis billed? ❑ Yes ❑ No

8.* If diagnosis is "malignant" is path report present to support the 11600 series? ❑ Yes ❑ No

9.* Is the procedure billed consistent with the documentation? ❑ Yes ❑ No

10. Is skin prep documented? ❑ Yes ❑ No

11. Is anesthesia type stated? ❑ Yes ❑ No

12. Is repair stated, if any? ❑ Yes ❑ No

13.* If layered closure or complex repair, is it documented separately? ❑ Yes ❑ No

14. Is hemostasis method stated ❑ Yes ❑ No

15. Is dressing type stated: ❑ Yes ❑ No

16. Are postsurgical care instructions stated as given? ❑ Yes ❑ No

17. Is a time for return given? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner **Date**

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REPAIRS SURVEY

Intermediate (Layered Closure) Repair: (12031-12057)

1.* Is the medical record identified by:

a. Patient name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is medical necessity stated or inferred for layer closure? ❑ Yes ❑ No

3.* Is the procedure described? ❑ Yes ❑ No

4. Is number and type of suture given? ❑ Yes ❑ No

5.* Is length of suture line measured? ❑ Yes ❑ No

6.* Is measurement stated correctly? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner Date

Complex Repair (13100-13300)

1.* Is the medical record identified by:

a. Patient name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is medical necessity stated for complex repair? ❑ Yes ❑ No

3.* Is the procedure described? ❑ Yes ❑ No

4. Is number and type of suture given? ❑ Yes ❑ No

5.* Is length of suture line measured? ❑ Yes ❑ No

6.* Is measurement stated correctly? ❑ Yes ❑ No

7. Is the dressing type described? ❑ Yes ❑ No

8. Are postsurgical care instructions given? ❑ Yes ❑ No

9. Is a time for return stated? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner Date

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FLAPS AND GRAFTS SURVEY
14000-15400

1.*	Is the medical record identified by:	
	a. Patient's name?	❑ Yes ❑ No
	b. Date of service?	❑ Yes ❑ No
2.*	Is the medical necessity for the repair stated?	❑ Yes ❑ No
3.*	Is the excision of the lesion stated?	❑ Yes ❑ No
4.	Is the size of the lesion excised stated?	❑ Yes ❑ No
5.*	Is the location of the repair listed?	❑ Yes ❑ No
7.	Is the type of skin prep documented?	❑ Yes ❑ No
8.	Is the type of anesthesia documented?	❑ Yes ❑ No
9.*	Is the type of repair documented?	❑ Yes ❑ No
10.*	Is the procedure performed described?	❑ Yes ❑ No
11.	Is the method of closure documented?	❑ Yes ❑ No
12.	Are type and number of sutures listed?	❑ Yes ❑ No
13.*	Is there a donor site listed?	❑ Yes ❑ No
14.	If so, is closure of donor site documented?	❑ Yes ❑ No
15.	Was closure of donor site billed?	❑ Yes ❑ No
	a. If so, is that correct?	❑ Yes ❑ No
16.*	Is measurement of surgical defect stated in square cm's?	❑ Yes ❑ No
17.	Is dressing type documented?	❑ Yes ❑ No
18.	Are postsurgical instructions stated as given?	❑ Yes ❑ No
19.	Is condition of patient at discharge documented?	❑ Yes ❑ No
20.*	If lesion excised was malignant, is there a pathology report?	❑ Yes ❑ No
21.	Is a signed and witnessed Informed Consent present?	❑ Yes ❑ No
22.	Is a time for return stated?	❑ Yes ❑ No

_____ ___/___/___

Signature of Examiner **Date**

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DESTRUCTION MALIGNANT LESION SURVEY
17260-17286

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is there a path report to show the malignant nature of the lesion? ❑ Yes ❑ No

3.* Is the location of the lesion documented? ❑ Yes ❑ No

4.* Is the size of the lesion documented in cm's (diameter)? ❑ Yes ❑ No

5. Is the type of anesthesia noted? ❑ Yes ❑ No

6.* Is the procedure described properly? ❑ Yes ❑ No

7. Is the type of hemostasis noted? ❑ Yes ❑ No

8. Is there more than one lesion treated? ❑ Yes ❑ No

a. Is each destruction documented separately? ❑ Yes ❑ No

9. Is the dressing type stated? ❑ Yes ❑ No

10. Were postoperative instructions indicated as given? ❑ Yes ❑ No

11. Is the time to return stated in the record? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner **Date**

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DESTRUCTION BENIGN LESION SURVEY
17000-17250

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is the medical necessity for treatment stated? ❑ Yes ❑ No

3.* Is the type of destruction stated? ❑ Yes ❑ No

4.* Is the total number of lesions destroyed stated? ❑ Yes ❑ No

5.* Is each lesion treated located by narrative or diagram? ❑ Yes ❑ No

6.* Is each lesion measurement recorded in CM's? ❑ Yes ❑ No

7. Are the procedures coded correctly? ❑ Yes ❑ No

If no, what should the code(s) have been? _____

8.* Are the diagnosis codes correctly documented? ❑ Yes ❑ No

9.* Does the documentation illustrate the medical necessity for treatment of benign lesions according to local carrier guidelines? ❑ Yes ❑ No

Notes: _____

_____

_____

_____

_____

_____ ___/___/___

Signature of Examiner **Date**

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MINOR PROCEDURE SURVEY

Acne Surgery: 10040

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is the medical necessity for the procedure stated? ❑ Yes ❑ No

3. Is the method of comedone extraction stated? ❑ Yes ❑ No

4.* Does the procedure and diagnosis code match? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner Date

Incision and Drainage: 10060-10061

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is the medical necessity for the procedure stated or inferred? ❑ Yes ❑ No

3.* Was only one lesion I & D'd ? ❑ Yes ❑ No

4.* Was a pack or drain instilled? ❑ Yes ❑ No

5.* Were there multiple simple lesions treated? ❑ Yes ❑ No

6.* Was the number of lesions treated documented? ❑ Yes ❑ No

7.* Was the lesion described as large? ❑ Yes ❑ No

8. Were postoperative instructions given? ❑ Yes ❑ No

9. Was the code selected correct? ❑ Yes ❑ No

10. If not, what was the proper code and why? _____

_____

_____ ___/___/___
Signature of Examiner Date

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MINOR PROCEDURE SURVEY (Continued)

Destruction of flat warts, molluscum contagiosum, or milia: 17100-17111

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Was the medical necessity for the treatment evidenced in the record? ❑ Yes ❑ No

3. Was the procedure described correctly? ❑ Yes ❑ No

4.* Were the number of lesions treated documented? ❑ Yes ❑ No

5. Was the code correctly stated? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner Date

Intralesional Injections: 11900-11901

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Was the condition for which the injections were made stated? ❑ Yes ❑ No

3. Was the medication injected stated? ❑ Yes ❑ No

4.* Was the number of injections (lesions) stated? ❑ Yes ❑ No

5. Was the procedure coded correctly? ❑ Yes ❑ No

6. Was the J code for the medication injected correctly coded? ❑ Yes ❑ No

If not, why not? _____

_____

_____

_____ ___/___/___
Signature of Examiner Date

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MOHS' MICROGRAPHIC SURGERY
17304-17310

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is there a path report to show the malignant nature of the lesion? ❑ Yes ❑ No

3. Is the location of the lesion documented? ❑ Yes ❑ No

4. Is the size of the lesion documented in cm's (diameter)? ❑ Yes ❑ No

5. Is the type of anesthesia noted? ❑ Yes ❑ No

6.* Is the procedure described properly? ❑ Yes ❑ No

7. Is the type of hemostasis noted? ❑ Yes ❑ No

8. Is there more than one lesion treated? ❑ Yes ❑ No

a. Is each destruction documented separately? ❑ Yes ❑ No

9. Is the dressing type stated? ❑ Yes ❑ No

10. Were postoperative instructions indicated as given? ❑ Yes ❑ No

11.* Are all stages charged for each lesion documented? ❑ Yes ❑ No

12. Are specimens over 5 documented if charged? ❑ Yes ❑ No

13.* Was the number of specimens correctly determined? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner **Date**

MEDICARE COMPLIANCE COMMUNICATION

Please read the material indicated. As you complete this assignment, sign your name on the corresponding line to the right of your name and pass the communication to the person whose name is next on the list.

Your signature indicates that you have read the indicated material and that you have an operational understanding of its contents. Additionally, it indicates that you will incorporate the information into your work responsibility as directed by the Compliance Officer and/or any attachment to this sheet.

- ❑ Read all highlighted material
- ❑ Read article titled _____ page (s) _____
- ❑ Directive attached

Name:	**Signature:**	**Date:**
_____	_____	___/___/___
_____	_____	___/___/___
_____	_____	___/___/___
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_____	_____	___/___/___
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_____	_____	___/___/___
_____	_____	___/___/___
_____	_____	___/___/___
_____	_____	___/___/___
_____	_____	___/___/___

The last person who signs on this list is to return this communication to the Compliance Officer.

Communication received by Compliance Officer on ___/___/___
Date

_____
Signature, Compliance Officer

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MEDICARE VIOLATION NOTICE

Date: ___/___/___

It is my concern that the following procedure or practice is in violation of the Medicare rules and regulations. I have described in detail below my understanding of the practice/procedure I believe to be in error. Additionally, I have identified individuals whom I believe to be committing the error.

I understand that I am not to sign this notice or identify myself in any way. I further understand that I am assured anonymity and protection from reprisal should my identity be discovered.

_____

_____

_____

_____

_____

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_____

_____

_____

Signature, Compliance Officer

___/___/___
Date

Notes: _____

_____

_____

_____

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VII. CORRECTIVE ACTION

Effective Date: ___/___/___

When a reason for suspicion of misconduct is discovered the following action(s) will be taken:

A. Investigation

1. A prompt investigation by the Compliance Officer and/or others in management shall be initiated so that it can be determined whether a material violation has occurred.
2. The investigation may include interviews with persons covered under the scope of this program.
3. The investigation may include the examination of medical records, billing, coding, and documentation.
4. If the presence of the person suspected of material violations compromises the investigation, that person may be removed from the work assignment until the investigation is completed.
5. The integrity of any record(s) involved in an investigation will be retained by the Compliance Officer (or Risk Manager, if that position is present in the organization) under lock and key.

B. Reporting

If the governing body receives credible evidence of misconduct from any source and, after appropriate investigation, has established reasonable grounds to ascertain that a material violation did in fact occur, and that action violated either civil law, criminal law, or the rules and regulations governing federally funded health care programs, the governing body shall:

1. Notify the Office of the Inspector General (OIG) within 60 days of discovery.

   a. Identify your region from HHS Region Map at the end of this section.
   b. Refer to the appropriate Region sheet after the map in this section.
   c. The Office of Inspector General appears in each location with names and phone numbers of key personnel listed.

   (The names and numbers of personnel listed are subject to change.)

2. Department of Health and Human Services web site - http://www.hhs.gov/

3. The OIG shall be provided with any/all evidence collected or reported from any source.

   a. Address to contact HHS officials:

      The U.S. Department of Health and Human Services
      200 Independence Avenue, S.W.
      Washington, D.C. 20201

   b. Phone Number to contact officials of HHS:

      202-619-0257

4. The investigation should continue to conclusion.

5. The result of the internal investigation, upon completion, will be reported to the OIG.

C. Restitution

If investigation reveals that misconduct in fact did occur, the following action will be taken:

1. The facility recognizes that it has no right to retain any overpayment from a federal health care program.

2. Overpayments will be refunded promptly to:

   a. the Medicare program or third-party payor from which an overpayment was received, or
   b. the patient if the overpayment was received from the patient.

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HEALTH CARE FINANCING ADMINISTRATION
HCFA REGIONAL OFFICE: POLICY SPECIALISTS—REIMBURSEMENT
(HEALTH INSURANCE SPECIALISTS)
TEN FEDERAL REGIONS (I-X)

I. (MA, CT, VT, NH, ME, RI)
Fred Ross
HCFA – Region I
Room 2375, J.F.K. Building
Boston, MA 02203
Ph: 617-565-1263
Fax: 617-565-3856

II. (NY, PR)
Steve Lisker
HCFA – Region II
26 Federal Plaza, Room 38110
New York, NY 10278
Ph: 212-264-3841
Fax: 212-264-2790

III. (PA, NJ, VA, MD, DE, DC)
Mark Vogel
HCFA – Region III
Suite 216, The Public Ledger Building
150 S. Independence Mall West
Philadelphia, PA 19104
Ph: 215-861-4323
Fax: 215-861-4176

IV. (GA, TN, KY, MS, AL, FL, NC, SC)
AL, FL, SC: Colleen Carpenter
Ph: 404-562-7372
KY, GA: Sandra Wood
Ph: 404-562-7375
TN, NC, MS: Steve Schlachter
Ph: 404-562-7373
HCFA – Region IV
Atlanta Federal Center
61 Forsyth St., Suite 4T20
Atlanta, GA 30303-8909
Fax: 404-562-7386

V. (IL, IN, OH, WI, MI, MN, WV)
Frank Winter
HCFA – Region V
105 West Adams Street
15th Floor
Chicago, IL 60603
Ph: 312-886-0788
Fax: 312-886-5705

VI. (AR, LA, NM, TX, OK)
Rebecca Peal-Sconce
HCFA – Region VI
1301 Young, Room 833
Dallas, TX 75202
Phone: 214-767-6444
Fax: 214-676-0323

VII. (IA, NE, KS, MO)
Dale Ferguson (x3435)
HCFA – Region VII
601 E. 12th Street
Room 235
Kansas City, MO 64106
Ph: 816-426-5783
Fax: 816-426-7604

VIII. (CO, MT, ND, SD, UT, WY)
Rita Strub
Deana Becker (Coding Questions)
HCFA – Region VIII
1961 Stout Street, 5th Floor
Federal Office Building
Denver, CO 80294-3538
Ph: 303-844-6149 ext 315
Fax: 303-844-3753

IX. (CA, NV, AZ, HI)
Terese Strombeck
HCFA – Region IX
75 Hawthorne Street
5th Floor
San Francisco, CA 94105
Ph: 415-744-3633
Fax: 415-744-3761

X. (AK, WA, OR, ID)
Fay Baier, R.N., M.B.A.
HCFA – Region X
2201 Sixth Avenue
Mail Stop 45
Seattle, WA 98121
Ph: 206-615-2347
Fax: 206-615-2435

ALL E-MAIL ADDRESSES ARE: FIRST INITIAL WITH LAST NAME @HCFA.GOV
EXAMPLE: FRoss@hcfa.gov Note the states listed for each of the ten federal regions. Call only when all possible avenues have been addressed with the local Medicare carrier.

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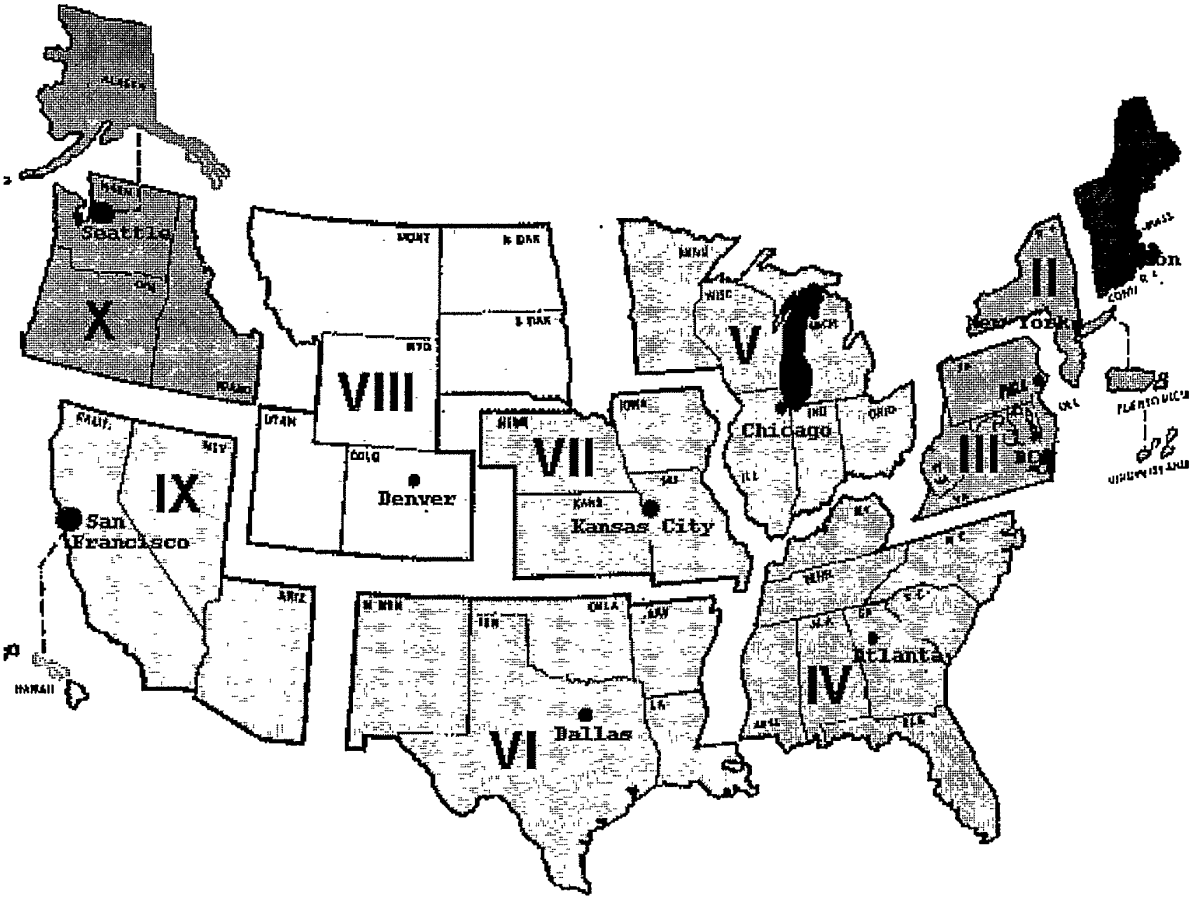
DEPARTMENT OF HEALTH & HUMAN SERVICES

Region Map



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DEPARTMENT OF HEALTH & HUMAN SERVICES

The following information was retrieved from the HHS website at http://www.hhs.gov/about/regions

Region I

Connecticut
Maine
Massachusetts
- HHS Region I Office in Boston
- FDA Northeast Region Office in Stoneham

New Hampshire
Rhode Island
Vermont

Regional Office — HHS Region I
John F. Kennedy Federal Building
Government Center
Boston, MA 02203

Director
Maureen Osolnik — 617-565-1500

Administration for Children and Families (ACF)
Director
Hugh Galligan — 617-565-1020

Administration on Aging (AoA)
Director
Thomas Hooker — 617-565-1158

Office of General Counsel
Chief Counsel (acting)
Nancy Nemon — 617-565-2383

Office for Civil Rights
Caroline Chang - 617-565-1340

Office of Inspector General
Audit
Richard Ogden — 617-565-2689
Investigations
Charles Bateman — 617-565-2660
Evaluation and Inspections
Mark Yessian — 617-565-1050

Health Care Financing Administration (HCFA)
Administrator
Sidney Kaplan — 617-565-1188

Health Resources Services Administration (HRSA)
Acting Field Coordinator
Robin Lawrence — 617-565-1456

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Food and Drug Administration (FDA)
Northeast Region (also includes New York)
Massachusetts Office Director
Arthur Beebe — 617-279-1720
Public Health Service (PHS)
Regional Administrator (acting)
Andrew Johnston — 617-565-1420
Minority Health Consultant - Boston
Janet Lee Scott-Harris — 617-565-4824
Family Planning Consultant (Office of Population Affairs)
James Sliker — 617-565-1060
Women's Health Coordinator
Cynthia Piltch — 617-565-4825

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Region II

New York

- HHS Region II Office in New York City
- FDA Northeast Region Office in Brooklyn

New Jersey
Puerto Rico
Virgin Islands

Regional Office — HHS Region II
Jacob K. Javits Federal Building
26 Federal Plaza
New York, NY 10278

Director
Alison E. Greene — 212-264-4600

Administration for Children and Families (ACF)
Director
MaryAnn Higgins — 212-264-2890

Administration on Aging (AoA)
Director
Thomas Hooker — 212-264-2976

Office of General Counsel
Chief Counsel
Annette Blum — 212-264-6373

Office for Civil Rights
(Acting)
Michael Carter — 212-264-3313

Office of Inspector General
Audit
John Tournour — 212-264-4620
Investigations
Linda Little — 212-264-9497
Evaluation and Inspections
Alan Meyer — 212-264-1998

Health Care Financing Administration (HCFA)
Administrator
William Toby — 212-264-4488

Health Resources Services Administration (HRSA)
Administrator
Gilberto Cardona — 212-264-2771

Food and Drug Administration (FDA)
Northeast Region (Regional Office also in Boston)

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850 Third Avenue
Brooklyn, NY 11232
New York Office Director
Arthur Beebe — 718-965-5300
Public Health Service (PHS)
Administrator
Raymond Porfilio — 212-264-2561
Minority Health Consultant
Sunchita (Tony) Tyson — 212-264-2127
Family Planning Consultant (Office of Population Affairs)
Barry Gordon — 212-264-2571
Women's Health Coordinator
Sandra Estepa — 212-264-4628

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Region III

Delaware
Maryland
Pennsylvania
- HHS Region III Office in Philadelphia
- FDA Mid-Atlantic Region Office in Philadelphia

Virginia
West Virginia
District of Columbia

Regional Office — HHS Region III
Suite 436, Public Ledger Building
150 S. Independence Mall West
Philadelphia, PA 19106-3499

Director
Lynn Yeakel — 215-861-4633

Administration for Children and Families (ACF)
Director
David Lett — 215-861-4099

Office of General Counsel
Chief Counsel
James Newman — 215-861-4461

Office for Civil Rights
Paul Cushing — 215-861-4441

Office of Inspector General
Audit
Thomas Robertson — 215-861-4470
Investigations
Michael Little — 215-861-4586
Evaluation and Inspections
Robert Vito — 215-861-4558

Health Care Financing Administration (HCFA)
Administrator
Charlene Brown — 215-861-4154

Health Resources Services Administration (HRSA)
Field Coordinator
Joseph Healey — 215-861-4363

Food and Drug Administration (FDA)
Mid-Atlantic Region (includes Ohio and Kentucky)
U.S. Customhouse
2nd and Chestnut Streets
Room 900
Philadelphia, PA 19106

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Director
Susan Setterberg — 215-597-8058
Public Health Service (PHS)
Regional Administrator
Anita Batman — 215-861-4629
Minority Health Consultant
Dorothy Kelly — 215-861-4618
Family Planning Consultant (Office of Population Affairs)
Louis Belmonte — 215-861-4641
Women's Health Coordinator
Rosa Myers — 215-861-4637

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Region IV

Alabama
Florida
Georgia
- HHS Region IV Office in Atlanta
- FDA Southeast Regional Office in Atlanta

Kentucky
Mississippi
North Carolina
South Carolina
Tennessee
- IHS Area Office in Nashville

Regional Office — HHS Region IV
Atlanta Federal Center
Suite 5B95
61 Forsyth Street
Atlanta, GA 30303-8909

Regional Director
Patricia Ford-Roegner — 404-562-7888
Regional Health Administrator
Jarrett Clinton — 404-562-7890
Emergency Preparedness
Gary Sirmons — 404-562-7911
Minority Health
Yvonne Johns — 404-562-7905
Family Planning (Office of Population Affairs)
Christino Rodriguez — 404-562-7900
Women's Health
Clara Cobb — 404-562-7904

Administration for Children and Families (ACF)
Regional Administrator
Steven Golightly — 404-562-2800

Administration on Aging (AoA)
Bi-Regional Administrator
John Diaz — 404-562-7591

Office of General Counsel
Chief Counsel
Bruce Granger — 404-562-7810

Office for Civil Rights
Regional Manager
Marie Chretien — 404-562-7858

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Office of Inspector General
Audit
Charles Curtis — 404-562-7800
Investigations
Albert Hallmark — 404-562-7603
Evaluation and Inspections
Jesse Flowers — 404-562-7723
Health Care Financing Administration (HCFA)
Regional Administrator
Rose Crum-Johnson — 404-562-7150
Division of Health Plans & Providers
George Jacobs — 404-562-7361
Division of Medicaid & State Operations
Eugene Grasser — 404-562-7401
Division of Financial Management & Program Initiatives
Dale Kendrick — 404-562-7301
Division of Beneficiary Services
Delores Heglar — 404-562-7250
Health Resources Services Administration (HRSA)
Field Coordinator
Ketty Gonzalez — 404-562-7980
Indian Health Service (IHS)
Nashville, TN Area Office
Director
Michael Tiger — 615-736-2400
Food and Drug Administration (FDA)
Southeast Region (Kentucky is in FDA Mid-Atlantic Region)
60 Eighth St., N.E.
Atlanta, GA 30309
Regional Food & Drug Director
John Turner — 404-347-4266

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Region V

Illinois

- HHS Region V Office in Chicago
- FDA Midwest Region Office in Chicago

Indiana
Michigan
Minnesota

- IHS Area Office in Bemidji

Ohio
Wisconsin

Regional Office — HHS Region V
105 West Adams Street
Chicago, IL 60603

Director
Hannah Rosenthal — 312-353-5160

Administration for Children and Families (ACF)
Director
Marion Steffy — 312-353-4237

Administration on Aging (AoA)
Director
Larry Brewster — 312-353-3141

Office of General Counsel
Chief Counsel
Donna Weinstein — 312-886-1708

Office for Civil Rights
Charlotte Irons — 312-886-2359

Office of Inspector General
Audit
Paul Swanson — 312-353-2621
Investigations
Michael Dyer — 312-353-2740
Evaluation & Inspections
William Moran — 312-353-9867

Health Care Financing Administration (HCFA)
Administrator
Dorothy Burk-Collins — 312-886-6432

Health Resources Services Administration (HRSA)
Acting Field Coordinator
Deborah Willis — 312-353-1711

Indian Health Service (IHS) Bemidji Area Office
Director
Kathleen Annette — 218-759-3412

Food and Drug Administration (FDA)
Midwest Region (includes North and South Dakota, but not Ohio)
20 North Michigan Avenue
Room 510
Chicago, IL 60602
Director
Burton Love — 312-353-9400
Public Health Service (PHS)
Regional Administrator
Allan Noonan — 312-353-1385
Minority Health Consultant
Mildred Hunter — 312-353-1385
Family Planning Consultant (Office of Population Affairs)
Janice Ely - 312-353-1700
Women's Health Coordinator (acting)
Dorretta Evans-Parker — 312-353-1700

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Region VI

Arkansas
Louisiana
New Mexico
- IHS Area Office in Albuquerque

Oklahoma
- IHS Area Office in Oklahoma City

Texas
- HHS Region VI Office in Dallas
- FDA Southwest Region Office in Dallas
- IHS Headquarters Engineering Services — Dallas Field Office
- Prevention Yellow Pages (Texas State's)

Regional Office — HHS Region VI
1200 Main Tower Building
Suite 1100
Dallas, TX 75202

Office of the Regional Director
Regional Director
Patricia Montoya — 214-767-3301
Executive Assistant
Don Perkins — 214-767-3301
Acting Regional Health Administrator
James Doss — 214-767-3879
Minority and Women's Health
Mary Bowers — 214-767-3879
Family Planning (Office of Population Affairs)
Evelyn Glass — 214-767-3072
Emergency Preparedness
Phillip Edgington — 214-767-3879

Administration for Children and Families (ACF)
Regional Administrator
Leon McCowan — 214-767-9648
Executive Officer
Betty Simmons — 214-767-9648
State and Tribal Programs
Barbara Bell-Robinson — 214-767-3749
Community Programs
Beverly Turnbo — 214-767-4090

Administration on Aging (AoA)
Regional Administrator
John Diaz — 214-767-2971

Office of General Counsel

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Chief Counsel
Gayla Fuller — 214-767-2995
Office for Civil Rights
Regional Manager
Ralph Rouse — 214-767-4056
Office of Inspector General
Audit
Donald Dille — 214-767-8415
Investigations
William Lucas — 214-767-8406
Evaluation & Inspections
Chester Slaughter — 214-767-3310
Health Care Financing Administration (HCFA)
Regional Administrator
Rose Crum-Johnson — 214-767-6427
Medicaid
Steve McAdoo — 214-767-6493
Medicare
Julia Kennedy — 214-767-6418
Health Standards and Quality
Roger Perez — 214-767-6301
Health Resources Services Administration (HRSA)
Acting Field Coordinator
Frank Cantu — 214-767-3872
Health Resources Delivery
Frank Cantu — 214-767-3872
Primary Care
Jay McGath — 214-767-6547
National Health Service Corps
Frank Cantu — 214-767-3872
Health Resources Development
Dan Error — 214-767-3910
Grants Management
Joyce Bailey — 214-767-3886
Indian Health Services (IHS)
Dallas, TX Engineering Services Headquarters Field Office
Director
Thomas Gallegos — 214-767-3491
Oklahoma City, OK Area Office
Director
Robert Harry - 405-951-3717
Albuquerque, NM Area Office
Director
Josephine Waconda — 505-766-2151

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Food and Drug Administration (FDA)
Southwest Region
7920 Elmbrook Drive
Room 102
Dallas, TX 75247
Regional Food and Drug Director
Edward Esparza — 214-655-8100
Dallas District Office
3310 Live Oak Street
Dallas, TX 75204
Acting District Director
Linda Collins — 214-655-5315
Dallas District Laboratory
3032 Bryan Street
Dallas, TX 75204
Director
Darryl Brown — 214-655-5307

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Region VII

Iowa
Kansas
Missouri

- HHS Region VII Office in Kansas City

Regional Office — HHS Region VII
601 E. 12th St.
Room 210
Kansas City, MO 64106

Office of the Regional Director
Regional Director
Kathleen Steele — 816-426-2821

Administration for Children and Families (ACF)
Regional Administrator
Linda Lewis — 816-426-3981

Administration on Aging (AoA)
Regional Administrator
Larry Brewster — 816-374-6015

Office of General Counsel
Chief Counsel
Samuel Borin — 816-426-6513

Office for Civil Rights
Regional Manager
John Halverson — 816-426-7277

Office of Inspector General
Audit
Barbara Bennett — 816-426-3591
Evaluation & Inspections
James Wolf — 816-426-5959
National External Audit Review Center
David Long — 816-374-6731

Health Care Financing Administration (HCFA)
Regional Administrator
Joe Tilghman — 816-426-5233

Health Resources Services Administration (HRSA)
Acting Field Coordinator
Hollis Hensley — 816-426-5296

Food and Drug Administration (FDA)
District Director
Michael Rogers — 913-752-2145

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Office of Public Health Science
Regional Health Administrator
Frank Ellis — 816-426-3291
Minority Health Consultant
William Mayfield — 816-426-3291
Family Planning Consultant
Elizabeth Curtis — 816-426-2924
Women's Health Coordinator
Joyce Townser — 816-426-2829
Program Support Center
Director
Barbara Gumminger — 816-426-3491

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Region VIII

Colorado
REGIONAL OFFICE
HHS REGION VIII

1961 Stout St., Room 1076
Denver, CO 80294
Director: Margaret Cary - 303-844-3372
Children's Hospital of Denver
University of Colorado Health Sciences Center / University Hospital
HHS Region VIII Office in Denver (see below for details)
FDA Southwest Region Office in Denver (see below for details)
Montana
IHS Area Office in Billings (see below for details)
North Dakota
South Dakota
IHS Area Office in Aberdeen (see below for details)
Utah
Wyoming

Administration for Children and Families (ACF)
Administrator - Beverly Turnbo - 303-844-3100 ext. 301

Administration on Aging (AoA)
Bi-Regional Administrator - Percy Devine - 303-844-2951

Office of General Counsel
Chief Counsel - Jay Swope - 303-844-5101 (x202)

Office for Civil Rights
Vada Kyle-Holmes - 303-844-2024

Office of Inspector General
- **Audit - Ronald Turner - 303-844-4221**

Health Care Financing Administration (HCFA)
Administrator - Mary Kay Smith - 303-844-2111

Health Resources Services Administration (HRSA)
Acting Field Coordinator - Barbara Bailey - 303-844-3202

Indian Health Service (IHS)
Aberdeen Area Office

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Director - Donald Bad Mocassin - 605-226-7581
Billings Area Office

Director - Duane Jeanotte - 406-247-7107
Food and Drug Administration (FDA) - Southwest Region - Denver Office
Director - Ronald Sims - 303-236-3000

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Region IX

Arizona
IHS Area Office in Phoenix (see below for details)
IHS Navajo Area Office in Window Rock (see below for details)
IHS Office of Health Program Research and Development in Tucson (see below for details)

California
HHS Region IX Office in San Francisco (see below for details)
IHS California Area Office in Sacramento (see below for details)
FDA Pacific Region Office in Oakland (see below for details)

Hawaii

Nevada

Guam

Trust Territory of the Pacific Islands

American Samoa

Regional Office - HHS Region IX
Federal Office Building
50 United Nations Plaza
San Francisco, CA 94012

Director
Grantland Johnson - 415-437-8500

Administration for Children and Families (ACF)
Administrator - Sharon Fuji - 415-556-7800

Administration on Aging (AoA)
Bi-Regional Administrator - Percy Devine - 415-437-8780

Office of General Counsel
Chief Counsel - Richard Waterman - 415-437-8189

Office for Civil Rights
Ira Pollack (acting) - 415-437-8310

Office of Inspector General
- **Audit - Lawrence Frelot - 415-437-8360**
- **Investigations - Robert Richardson - 415-437-7967**
- **Evaluation & Inspections - Kaye Kidwell - 415-437-7900**

Health Care Financing Administration (HCFA)
Administrator - Elizabeth Abbott - 415-744-3502

Health Resources Services Administration (HRSA)
Acting Field Coordinator - Gordon Soares - 415-556-3610

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Indian Health Service (IHS)

- **California Area Office - Sacramento**
  Director - Josephine Waconda - 916-566-7020 (ext 101)
- **Phoenix Area Office**
  Director - Don Davis 602-640-2052
- **Navajo Area Office - Window Rock, AZ**
  Director - John Hubbard - 520-871-5812
- **Office of Health Program Research and Development - Tucson, AZ**
  Director - Richard Ramirez - 520-295-2414

Food and Drug Administration (FDA) - Pacific Region - Oakland Office
Director - Ronald Johnson - 510-637-3960

Public Health Service (PHS)
Regional Administrator - Ronald Banks - 415-556-5810

- **Minority Health Consultant (vacant)**
  contact Ronald Banks - 415-556-5810
- **Family Planning Consultant · (Office of Population Affairs)**
  Jim Hauser - 415-437-8116
- **Women's Health Coordinator**
  Kay Strawder - 415-437-8119

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Region X

Alaska
IHS Area Office in Anchorage (see below for details)
Idaho
Oregon
IHS Area Office in Portland (see below for details)
Washington
HHS Region X Office in Seattle (see below for details)
FDA Pacific Region Office in Seattle (see below for details)

REGIONAL OFFICE
HHS REGION X
2201 6th Ave., Room 911F
Mail Stop RX-0
Seattle, WA 98121

Director - Patrick McBride - 206-615-2268

Administration for Children and Families (ACF)
Administrator - Stephen Henigson - 206-615-2547

Administration on Aging (AoA)
Administrator - Chisato Kawabori - 206-615-2298

Office of General Counsel
Chief Counsel - Patrick McBride - 206-615-2525

Office for Civil Rights
Carmen Palomera Rockwell - 206-615-2290

Office of Inspector General
- Audit - Lori Ahlstrand - 206-615-2252
- Investigations - Gerry Gibson - 206-615-2260

Health Care Financing Administration (HCFA)
Administrator - Nancy Dapper - 206-615-2306

Health Resources Services Administration (HRSA)
Acting Field Coordinator - Douglas Woods - 206-615-2490

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Indian Health Service (IHS)

- Anchorage, AK Area Office
  Director - G.H. Ivey - 907-257-1153
- Portland, OR Area Office
  Director - James Floyd - 503-326-2020

Food and Drug Administration (FDA) - Pacific Region - Seattle Office

Director - Roger Lowell - 206-486-8788

Public Health Service (PHS)

Regional Administrator - Richard Lyons - 206-615-2469

- Minority Health Consultant
  J. O'Neal Adams - 206-615-2475
- Family Planning Consultant - (Office of Population Affairs)
  Sharon Schnare - 206-615-2501
- Women's Health Coordinator
  Karen Matsuda - 206-615-2501
- Office of Emergency Preparedness
  Richard Lyons - 206-615-2469

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VIII. DISCIPLINE

Effective Date: ___/___/___

A. Employee Under Investigation

1. If, in the opinion of the Compliance Officer or supervisor, the presence of the employee under investigation may be a deterent to the investigation, the employee will be reassigned out of the area in question until the investigation has been concluded.
2. If the investigation leads to evidence that the employee has committed misconduct or fraud, the employee may be put on leave of absence until the conclusion of the investigation by both the facility and the Office of the Inspector General and the Justice Department.

B. Employee Found Guilty of Misconduct

1. Any suspected misconduct found to be upheld after appropriate investigation will result in the termination of the employment of the guilty employee.
2. Any employee separated from this facility for reason of misconduct, fraud or abuse of the Medicare program cannot expect a favorable reference, regardless of the efficiency with which they performed in any particular position.
3. Any entity inquiring for reference of an employee who has been separated from employment with this facility will be advised of the violation of this Compliance Policy.

C. Hiring Policy

1. Any applicant who has been guilty of misconduct at another facility will not be considered for employment.
2. Any applicant who was separated from this facility for reason of misconduct will not be considered for reemployment.

D. Retribution

1. Payback to Medicare in the form of overpayments, fines, sanctions for any abuse or fraudulent behavior will be made by the provider who committed the violation.

DISCIPLINARY ACTION

Name of Employee _____ Date ___/___/___

Position Held _____

Description of Violation: _____

_____

_____

_____

_____

Action Taken: _____

_____

_____

_____

_____

Monitor of Action Taken: _____

_____

_____

_____

_____

See Attachments:

1. _____
2. _____
3. _____
4. _____

Signature of Employee _____ Date ___/___/___

Signature of Compliance Officer _____ Date ___/___/___

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Medicare Baseline Test

All persons covered under the scope of the Dermatology Compliance Program of this facility and any candidate for employment must complete the Medicare Baseline Test.

The test is used to determine, not just the current knowledge of the testee, but to identify areas where education and/or training is needed to bring employees or new employees to a high degree of knowledge regarding the Medicare health care system.

The test score is not, in itself, a disqualifying agent for continued employment or employment.

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Medicare Baseline Test

Name of Testing Person _____ Date test taken ___/___/___

Multiple Choice (Please circle the letter indicating the correct response)

1. What is the annual Medicare Part B deductible?

   a. $100.00
   b. $75.00
   c. $300.00
   d. None of the above.

2. A participating Medicare provider is one who:

   a. Does not see Medicare patients.
   b. Sees Medicare patients, but collects from the patient directly and does not bill the Medicare program.
   c. Can choose to accept assignment on claims whenever he/she chooses.
   d. None of the above.

3. A participating Medicare provider may:

   a. Charge whatever he/she wants on the Medicare claim.
   b. Collect the 20% copayment and deductible from the patient at the time of service.
   c. File to Medicare electronically.
   d. All of the above.

4. The Medicare patient must sign a form giving the provider permission to:

   a. Bill the Medicare program for surgical supplies.
   b. Release medical information to the Medicare carrier and assign Medicare benefits to the provider who files an assigned claim.
   c. Collect the entire bill from the patient at the time of service.
   d. None of the above.

5. For clinical laboratory services the Medicare provider:

   a. Must accept assignment and accept the payment from Medicare as payment in full for the lab service.
   b. Cannot collect the 20% or the copayment.
   c. Cannot collect the annual deductible.
   d. All of the above.

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Medicare Baseline Test (continued)

6. If a Medicare patient has Medicare as a primary insurance and Medicaid as a secondary insurance and the provider does not participate in the Medicaid program, he/she must:

   a. Accept assignment on both Medicare and Medicaid.
   b. Accept assignment on the Medicare portion only and balance bill the Medicaid patient.
   c. Accept assignment only if he/she is a participating provider in Medicare.
   d. None of the above.

7. A provider must obtain a proper signature on file in order to submit claims for services provided to a Medicare patient:

   a. At least one time per year.
   b. Once every 5 years.
   c. Once for every 25 claims submitted.
   d. One signature is good for the lifetime unless the patient revokes the signature.

8. A provider can change his/her participation status:

   a. Every December.
   b. Any time he/she wants with a written 90-day notice to Medicare.
   c. One time every three years.
   d. None of the above.

9. Under the Medicare "Incident to" provision, a staff member:

   a. Can perform services which will be billed to Medicare if the doctor has written the order for the treatment in the chart within the last 30 days.
   b. Can perform services which will be billed to Medicare if the doctor is present in the office and available to assist if needed.
   c. Cannot perform services to the Medicare patient unless the physician is physically present in the room with the patient.
   d. Can perform services to the Medicare patient only if they are an R.N. or L.P.N.

10. A participating provider renders a service to a Medicare patient who has Medicare and a Medigap secondary policy through their spouses' employment. To file a claim for services rendered you must:

    a. File a nonassigned claim to the second policy first.
    b. File an assigned claim to the Medicare carrier .
    c. Collect the entire amount from the patient at the time and then file to both insurance plans.
    d. None of the above.

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Medicare Baseline Test (continued)

11. If the provider files to Medigap for a Medicare patient:

    a. The signature on file for Medicare is also sufficient to file Medigap claims.
    b. A separate signature on file must be obtained to file Medigap claims.
    c. Medigap claims processing does not require a signature.
    d. None of the above.

12. If two doctors routinely cover for one another and both are Medicare participating providers, the doctor who is covering and provided services should:

    a. Bill for the services he/she provided under their own provider number.
    b. Do not bill. The regular provider will bill for the services provided by the covering physician as if he/she had personally provided the services.
    c. Bill for the services of the other doctor using the other physician's provider number, but with a modifier.
    d. None of the above.

13. Medicare uses the current year CPT book as a source for codes that identify the services provided by physicians.

    a. CPT stands for Current Procedure Terminology.
    b. CPT is published every other year by the AMA.
    c. CPT represents the diagnosis codes.
    d. All of the above.

14. The ICD-9 book is the book in which:

    a. Diagnosis codes are listed and defined.
    b. Procedure codes are listed and defined.
    c. Drugs are listed and described .
    d. None of the above.

15. The –59 modifier is used to unbundle:

    a. Certain unrelated services performed on the same date of service by the same physician.
    b. All unrelated services performed on the same date of service.
    c. Certain unrelated services performed in the postoperative period.
    d. All unrelated services performed in the postoperative period.

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Medicare Baseline Test (continued)

16. In order to obtain a group number from Medicare:

    a. There must be at least two doctors in the practice, legally joined.
    b. There must be at least three doctors in the practice, legally joined.
    c. The group must be incorporated.
    d. None of the above.

17. The Correct Coding Initiative (Comprehensive Component Table and The Mutually Exclusive Table) are updated (revised):

    a. Once a year.
    b. Once a month.
    c. Twice a year.
    d. Quarterly.

18. In the Correct Coding Initiative tables, the codes appearing in Column II or in the "Component Column":

    a. Can never be billed.
    b. Can only be billed with a –59 modifier.
    c. Can only be billed with a –59 if it is unrelated to the Comprehensive Code or the code in Column I.
    d. Can only be billed if an operative report is submitted with the claim.

19. The -GA modifier means that:

    a. You are providing a medically unnecessary service to the Medicare patient and have informed the patient by explaining that situation to them and having them sign a "Waiver of Liability" form.
    b. The patient has been advised that they have not met their deductible.
    c. Medicare HMO now covers the service.
    d. None of the above.

20. If a nonparticipating provider performs surgical services in excess of $500.00 for a single service:

    a. The provider must accept assignment on the claim.
    b. The claim must be filed on paper with an operative report attached.
    c. A written estimate must be provided to the patient indicating how much the "out of pocket" money they must anticipate spending.
    d. All of the above.

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Medicare Baseline Test (continued)

21. As of 1-1-98, the provider can bill for an intermediate repair (layer closure) when a separate layer of deeper tissue was closed in addition to the epidermis if:

    a. Fascial tissue is repaired.
    b. At least 10 "deeper" stitches were taken.
    c. The lesion excised was benign and is at least 6 mm in diameter or malignant.
    d. All of the above.

22. The Medicare patient receives a service from a participating provider for which he is charged $150.00. The patient has not met their Medicare deductible for the calendar year. Medicare's approved amount for the service is $87.77. How much are you allowed to collect from the patient at the time of service?

    a. $100.00
    b. $ 87.77
    c. $ 62.23
    d. $150.00

23. The participating physician provides a service to the Medicare patient for which he/she charges $150.00. Medicare allows $87.77. The patient has met their deductible. What amount of money can be collected from the Medicare patient at the time of service?

    a. $150.00
    b. $ 87.77
    c. $ 17.55
    d. None of the above.

24. The physician can automatically write off the Medicare patient's copayment if :

    a. The patient is a close personal friend.
    b. The patient is a physician.
    c. The patient is a close relative.
    d. None of the above.

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Medicare Baseline Test (continued)

True False Questions:

The following questions are True or False. Please circle the correct response.

1.	T	F	A new patient is one who has had no professional services for a period of three years.
2.	T	F	The suffix "A" behind the Medicare beneficiary's 9-digit Social Security Number on the Medicare card means the patient is a male.
3.	T	F	The place of service designator for doctor's office is "21".
4.	T	F	A Skilled Nursing Facility (SNF) is the same thing as a Nursing Home.
5.	T	F	A provider of care must accept Medigap if the patient has this type of coverage.
6.	T	F	Medicare never pays for surgical trays.
7.	T	F	If medically necessary, Medicare will approve an intermediate (layered closure) in addition to the excision.
8.	T	F	A patient was seen by the physician as a new patient on 1-1-94. On 3-3-96 they received a prescription refill by phone. When the physician saw the patient on 3-3-97 they were considered as a new patient.
9.	T	F	A physician can file for reimbursement for dressing supplies to Medicare Part B.
10.	T	F	Durable Medical Equipment claims are billed to the local Medicare carrier.
11.	T	F	A provider can purchase the technical component of the pathology service (e.g., the slide preparation). He/she can only mark up the cost charged to him/her by the preparing lab by 10%.

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Medicare Baseline Test (continued)

12. T F If Medicare denies a claim, the first step to take in an effort to have the denial reversed is to have the claim reviewed.

13. T F The "J" codes are HCPCS codes for billing Medicare for drugs that are "injected" into the patient during treatment in the office.

14. T F If an excision is performed and the wound is repaired with a flap, both the excision and the flap can be billed as long as the –59 modifier is attached to the flap.

15. T F If a provider is not paid properly the first step is to request a Review. The second step is called a "Hearing."

16. T F Medigap is a program Medicare offers to participating physicians wherein a claim is automatically transferred by the carrier to a secondary insurance that covers the "patient's part" of Medicare approved services.

17. T F All secondary/supplemental plans are Medigap plans because they fill the "gap" between what Medicare pays and what the patient owes.

18. T F Medicare does not pay for CPT code 99025, initial visit performed on the same date as a starred procedure.

19. T F Services beginning with an "8" must be filed with the UPIN or Payer ID number entered on the claim form indicating the "requesting physician" for a referred service.

20. T F Medicare will pay for the physician to see a patient in a Skilled Nursing Facility, one visit per day, but will only allow one visit per month in a Nursing Home.

21. T F A repair after Mohs' surgery can be performed on the same day as Mohs and is exempt from the multiple surgery rules.

22. T F The cost of medication injected into the patient by subcutaneous, intramuscular, or intralesional injections can be recovered by billing the appropriate J Code for the medication and its dosage.

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Medicare Baseline Test (continued)

Fill in the Blank

1. An inpatient consultation (CPT codes 99251-99255) can be charged _____ time(s) per admission.

2. In order to bill a 99203, _____ areas of the body (minimally) must be examined.

3. The only Evaluation and Management service which can be billed when the physician does not personally see the patient, but is present in the facility and seen by the assistant to the physician, is CPT code_____.

4. The three key components in documenting an Evaluation and Management services are History, Physical Examination, and _____.

5. For new patients, all _____ of the key components of evaluation and management service must be met.

6. For established patients, any _____ of the _____ key components of Evaluation and Management services must be met.

7. _____is the place of service designator for a service provided to a patient who is an inpatient in the hospital.

8. When greater than 50% of the physician to patient face-to-face time in Evaluation and Management is spent in counseling, the level of the visit can be based on _____.

9. When the physician has advised the patient the service may not be covered, and the patient is expected to assume the financial liability, the patient should be asked to sign a _____form.

10. The patient part of the approved amount for most services provided in physician's offices is _____%.

11. The surgeon performing Mohs' also acts as the _____ in that he/she reads the slides prepared from the tissue removed and makes the judgement of whether or not the diseased tissue has been completely removed.

12. Participating providers must accept _____ for covered services they provide to the Medicare patient.

13. Nonparticipating Medicare providers can collect from Medicare at the time of service up to the _____ _____.

14. All clinical laboratory services provided to the Medicare patient are approved at _____%.

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MEDICARE BASELINE TEST ANSWER KEY

Multiple Choice:

1. a
2. d
3. d
4. b
5. d
6. b
7. d
8. a
9. b
10. b
11. b
12. a
13. a
14. a
15. a
16. a
17. d
18. c
19. a
20. c
21. c
22. b
23. c
24. d

True/False

1. T
2. F
3. F
4. F
5. F
6. F
7. T
8. F
9. F
10. F
11. F
12. T
13. T
14. F
15. T
16. T
17. F
18. T
19. T
20. T
21. T
22. T

Fill In The Blanks:

1. One
2. 12
3. 99211
4. Medicare Decision Making
5. Three
6. Two of the three
7. 21
8. Time
9. (Notice of)Waiver of Liability
10. 20%
11. Pathologist
12. Assignment
13. Limiting Charge
14. 100%

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Medicare Assignment

What does **"accept assignment"** mean?

The doctor has a **"charge"** for each service.
Medicare has an **"approved amount"** for each service. (The approved amount is the most they will pay for any given service.)

The doctor must "write-off" the difference between his/her "charge" and Medicare's "approved amount."

Medicare pays the doctor 80% of the "approved amount."

The patient is responsible to pay 20% of the "approved amount" and any unmet deductible to the doctor.

Example:

Charge	$100.00
Medicare Approved	80.00
Doctor Write-Off	20.00
Medicare Approved	80.00
Medicare Pays 80%	64.00
Patient Pays 20%	$16.00

Payment for your 20% and any unmet deductible is required at the time of service. If you have secondary insurance that pays some or all of the 20% copayment and deductible, ask the doctor if they will file to your secondary carrier.

Explanation of Medicare Patient Responsibility for Nonparticipating Physicians

The doctor is a nonparticipating provider of services to the Medicare insured patient in the Medicare program.

This means that the doctor will:

1. File a claim to Medicare for you, so that Medicare will pay you directly.

2. The doctor will limit charges for Medicare patients for services rendered to the limiting charge amount provided by your Medicare carrier. This charge is slightly higher than the Medicare approved amount. (The approved amount is the most Medicare will pay for any given service to a participating doctor.)

Example:

Medicare Limiting Charge ---------- $115.00
Patient Pays Limiting Charge ---------- $115.00

Medicare Approved Amount ---------- $100.00
Medicare Pays Patient 80% ---------- $80.00

The difference between the Limiting Charge and the Medicare approved amount is the patient's responsibility. You may bill your secondary insurance for the difference in what Medicare paid and the actual amount you paid your doctor.

OVERPAYMENT FORM

Date: ___/___/___

Provider of care: _____ Provider Number: _____

Patient: _____

Medicare/Insurance provider number: _____

Date of service: _____

Amount overpaid: _____

Reason for overpayment: _____

_____

_____

_____

_____

We are attaching a check in the amount of _____ which represents an overpayment for the above patient.

Attached is a copy of the EOMB which includes the ICN (Internal Control Number). This should assist you in correctly crediting this account.

Thank you,

Insurance Clerk

Medicare Patient Registration

Name: _____ ❑ Jr ❑ Sr
First *Middle* *Last*

Prefer to be called: _____ Title: ❑ Mr. ❑ Mrs. ❑ Ms. ❑ Miss

Address: _____
Street # *Street Name* *Apt#*

_____
City *State* *Zip*

Employer: _____ Address: _____

Employer Phone: _____

Home Phone: _____ Date of Birth: _____
Month / Day / Year

Work Phone: _____

Social Security #: _____

Answer questions below by placing a check in the appropriate column:

YES	NO	
❑	❑	Have you recently joined a Medicare HMO? If yes, identify: _____
❑	❑	Do you or your spouse work in a company which has more than 20 employees and have coverage through the insurance at that job?
❑	❑	Are you covered by a HMO/PPO which makes Medicare secondary?
❑	❑	Is this illness covered by the VA (Veteran's Administration)?
❑	❑	Is this illness covered by the Federal Black Lung or End-Stage Renal Disease Program?
❑	❑	Is this illness due to an automobile accident?
❑	❑	Is this illness due to an injury at work?
❑	❑	Are you receiving Medicaid?

- Over -

This office is required to keep your signature on file authorizing us to file claims to Medicare for you and to release information to that payor if they require it for the proper consideration of a claim. Please read and sign the following statement:

I authorize any holder of medical or other information about me to release to the Social Security Administration and Health Care Financing Administration or its intermediaries or carrier any information needed for this or a related Medicare claim. I permit a copy of this authorization to be used in place of the original, and request payment of medical insurance benefits either to myself or the party who accepts assignment. Regulations pertaining to Medicare assignment of benefits apply.

_____ _____

Signature as it appears on Medicare Card Date

If you have a supplemental policy and it is a MEDIGAP policy to which your Medicare Carrier automatically "crosses over," we are required to keep a separate signature on file:

I request authorized MEDIGAP benefits be made on my behalf for any services furnished to me. I authorize any holder of medical information to release to the above MEDIGAP carrier any information needed to determine these benefits or the benefits payable for related services.

_____ _____

Signature as it appears on Medigap Card Date

Do we have your permission to:

Leave a message on your answering machine? ❑ YES ❑ NO

May we call you at work? ❑ YES ❑ NO

Please present your insurance cards and your photo identification to the receptionist. The receptionist will make a copy and return them to you promptly.

Thank you for choosing this office to assist in caring for your skin.

Medicare/Insurance Claim Review

Date: _____/_____/_____ Birth Date: _____/_____/_____

Patient Name: _____

Policy Number: _____ Group Number: _____

Date of Service: _____/_____/_____

Reason for Review:

1. Wrong Code was filed in error by ❑ our insurance clerk, ❑ by your clerk.
   Please replace code _____. The correct code should be _____.
2. Carrier paid incorrectly for Code _____. The correct reimbursement should be $ _____.
3. Wrong date of service was filed in error by ❑ our insurance clerk, ❑ your insurance clerk.
4. Carrier's coder omitted the following charge and code which appeared on the claims submitted:
   Code _____ Charge $ _____
5. ICD-9 Code to justify the service rendered was omitted by our coder. The omitted/correct ICD-9 Code was _____.
6. Visits were denied based on the diagnosis given. Proper Diagnosis code is _____.
7. ❑ Visit: ❑ Procedure: denied as over carrier's utilization limits. Please see attached letter to justify extensions of these limits.
8. Carrier indicated that the patient is covered by another plan that is Primary. This is incorrect. Patient indicates you are Primary.
9. The procedure was denied as medically not necessary. Documentation to support the medical necessity of this service is attached.
10. ❑ Our clerk: ❑ Carrier's clerk: failed to enter correct number of times (units) procedure was performed. Correct units are as follows:
    DOS _____ Code _____ Units _____ Charge Total $_____
11. Multiple Surgical Procedures:
    ❑ Carrier failed to approve any procedure at 100%.
    ❑ Carrier approved incorrect procedure at 100%.
    Carrier should have approved code _____ @ 100%/50% instead of _____.
    Carrier should have approved code _____ @ 100%/50% instead of _____.
    Carrier should have approved code _____ @ 100%/50% instead of _____.
12. Modifiers omitted by: ❑ our insurance clerk ❑ your insurance clerk
    ❑ -24 ❑ -25 ❑ -51 ❑ -58 ❑ -59 ❑ -79 ❑ -GA ❑ ____
    The modifiers should be attached to code(s)

❑ -24	_____	_____	❑ -25	_____	_____
❑ -50	_____	_____	❑ -51	_____	_____
❑ -58	_____	_____	❑ -59	_____	_____
❑ -79	_____	_____	❑ -GA	_____	_____
❑ ____	_____	_____	❑ ____	_____	_____

13. The following E/M visit was denied as included in the global surgical fee. In fact, the service was a significant separately identifiable service provided above and beyond the procedure. Please reconsider.
    Code _____ Modifier_____ Charge $ _____

We kindly request review of this denial based on the following:

_____

_____

_____

Medical History

Patient: _____ Date: _____

Reason for today's visit: _____

Are you allergic to any medications? ❑ YES ❑ NO If yes, list:
1. _____ 2. _____

List all Medications you are currently taking:
1. _____ 3. _____
2. _____ 4. _____

Do you have now, or have you ever had diseases or conditions of: (Please check YES or NO)

Lungs:	YES	NO
Bronchitis	❑	❑
Emphysema	❑	❑
Asthma	❑	❑
Chronic Cough	❑	❑
Morning Cough	❑	❑

Vascular:		
High Blood Pressure	❑	❑
Chest Pain	❑	❑
Heart Attack	❑	❑
Heart Murmur	❑	❑
Irregular HeartBeat	❑	❑
Pacemaker	❑	❑
Phlebitis	❑	❑

Other Systemic:	YES	NO
Diabetes	❑	❑
Thyroid	❑	❑
Kidney	❑	❑
Bladder	❑	❑
Stomach	❑	❑
Bowel	❑	❑
Hepatitis or Yellow Skin	❑	❑
Glaucoma	❑	❑
Arthritis/Joint Deformity	❑	❑
Convulsions, Epilepsy or Seizures	❑	❑
Fainting	❑	❑

Do you drink alcohol? ❑ YES ❑ NO If YES _____ drinks per day
Do you use IV drugs? ❑ YES ❑ NO If YES, what? _____ How much? _____
Have you had or have you been exposed to HIV (AIDS) ? ❑ YES ❑ NO
Have you ever had dental anesthesia (Novacaine)? ❑ YES ❑ NO Any bad reaction? ❑ YES ❑ NO

Skin:
When you are exposed to sun do you: ❑ Tan only ❑ Tan and burn ❑ Burn
Have you ever had skin cancer? ❑ YES ❑ NO
Has anyone in your family had skin cancer? ❑ YES ❑ NO If YES, Who? _____
Do you have a history of any specific skin diseases? ❑ YES ❑ NO
If yes, please list: _____
List any other disease or condition we should know about: _____
List surgical procedures you have had in the last 6 months: _____

Please answer the following questions:

A. Do you smoke? ❑ YES ❑ NO If yes, how much: _____
B. Do you bleed easily? ❑ YES ❑ NO
C. (Women) Are you pregnant? ❑ YES ❑ NO Due Date: _____
D. Do you have artificial joint(s)? ❑ YES ❑ NO
E. What is your occupation ? _____
F. What are your hobbies? _____

Completed by: ❑ Patient
❑ Medical Assistant _____ Initials

_____ Signed by Physician Date

_____ Reviewed by Date

Advance Notice For Waiver of Liability

Pat Name : _____ SS #: _____-____-_____ Date: __/__/__

Procedure Code(s): _____ Diagnosis Code: _____

Physician Notice:

"Medicare will only pay for services that it determines to be 'reasonable and necessary' under section 1862 (a) (1) of the Medicare Law. If Medicare determines that a particular service, although it would otherwise be covered, is 'not reasonable and necessary' under Medicare program standards, Medicare will deny payment for that service. I believe that, in your case, Medicare is likely to deny payment for (specify particular service(s)) for the following reasons: (give your reason(s) for your belief)."

Beneficiary Agreement:

"I have been notified by my physician that he or she believes that, in my case, Medicare is likely to deny payment for services identified above, for the reasons stated. If Medicare denies payment, I agree to be personally and fully responsible for payment."

_____

Procedure Procedure Code

_____

Patient Signature Date

_____

Provider Signature Date

Possible Reasons For Denials

1. Medicare usually does not pay for removal/treatment of benign, asymptomatic lesions.
2. Medicare usually does not pay for cosmetic procedures.
3. Medicare usually does not pay for this many visits or treatments.
4. Medicare usually does not pay for this type of equipment.
5. Medicare does not pay for this lab test.
6. Medicare usually does not pay for routine physical examinations, tests or preventative screenings.
7. Medicare usually does not pay for immunizations except in emergencies such as injury or immediate risk of infection or pneumococcal vaccination.
8. Services performed to immediate relatives or members of the household.
9. Medicare does not pay for this treatment because it has not yet been proven effective.

Patient's Name:_____ Medicare # (HICN):_____

ADVANCE BENEFICIARY NOTICE (ABN)

NOTE: You need to make a choice about receiving these health care items or services.

We expect that Medicare will not pay for the item(s) or service(s) that are described below. Medicare does not pay for all of your health care costs. Medicare only pays for covered items and services when Medicare rules are met. The fact that Medicare may not pay for a particular item or service does not mean that you should not receive it. There may be a good reason your doctor recommended it. Right now, in your case, **Medicare probably will not pay for –**

Items or Services:
Because:

The purpose of this form is to help you make an informed choice about whether or not you want to receive these items or services, knowing that you might have to pay for them yourself. Before you make a decision about your options, you should **read this entire notice carefully.**

- Ask us to explain, if you don't understand why Medicare probably won't pay.
- Ask us how much these items or services will cost you (**Estimated Cost: $**_____), in case you have to pay for them yourself or through other insurance.

PLEASE CHOOSE **ONE** OPTION. CHECK **ONE** BOX. **SIGN & DATE** YOUR CHOICE.

O Option 1. YES. I want to receive these items or services.

I understand that Medicare will not decide whether to pay unless I receive these items or services. Please submit my claim to Medicare. I understand that you may bill me for items or services and that I may have to pay the bill while Medicare is making its decision. If Medicare does pay, you will refund to me any payments I made to you that are due to me. If Medicare denies payment, I agree to be personally and fully responsible for payment. That is, I will pay personally, either out of pocket or through any other insurance that I have. I understand I can appeal Medicare's decision.

O Option 2. NO. I have decided not to receive these items or services.

I will not receive these items or services. I understand that you will not be able to submit a claim to Medicare and that I will not be able to appeal your opinion that Medicare won't pay.

_____ _____

Date **Signature of patient or person acting on patient's behalf**

NOTE: Your health information will be kept confidential. Any information that we collect about you on this form will be kept confidential in our offices. If a claim is submitted to Medicare, your health information on this form may be shared with Medicare. Your health information which Medicare sees will be kept confidential by Medicare.

OMB Approval No. 0938-0566 Form No. CMS-R-131-G (June 2001)

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DERM CODING CONSULT

Published by the American Academy of Dermatology

Volume 5, Number 3 September 2001

NEWS BRIEFS

CMS Issues National Coverage Policy on Actinic Keratoses
After over five years of concerted effort by the Academy, on July 19, 2001, the Center for Medicare and Medicaid Services (CMS formerly HCFA) issued a national coverage determination on Medicare coverage for treatment of actinic keratoses. The full text of the memo is available at **www.hcfa.gov/coverage** which:

(1) describes actinic keratosis (AK) and methods of managing this skin lesion;

(2) reviews the history of Medicare's coverage of management of actinic keratosis and provides a timeline of recent activities;

(3) presents and analyzes the relevant scientific and clinical data related to actinic keratosis; and

(4) delineates the reasons for making a positive national coverage decision.

CMS AK Decision
"The Coverage Issues Manual will be revised to indicate that Medicare will cover the destruction of actinic keratosis, without restrictions based on lesion or patient characteristics, using surgical or medical treatment methods, including but not limited to:

- **cryosurgery with liquid nitrogen,**
- **curettage,**
- **excision, and**
- **photodynamic therapy.**

CMS expects that practitioners will maintain sufficient information, as required under 42 CFR § 424.5(a)(6)[37], to enable them to demonstrate entitlement to Medicare reimbursement for covered procedures and services."

continued on page 6

MEDICARE REVISES ADVANCE BENEFICIARY NOTICE

The Centers for Medicare and Medicaid (CMS, formerly HCFA) has made significant changes to the Advance Beneficiary Notice (ABN). In response to ongoing complaints from physicians regarding the tone and complexity of the ABN form, CMS committed to revise it as part of the Physician Regulatory Initiative Taskforce (PRIT) efforts to reduce the administrative burden on doctors. Simplifying the advance beneficiary notice was among the top five priority issues recently identified by doctors for HCFA to address and was given a fast track development.

The ABN form is given annually to millions of Medicare beneficiaries before they receive a medical service that Medicare may not pay for. The new one-page version of the form, has been redesigned to make it more readable and easier for the Medicare beneficiary to understand. The revised form is available on the HCFA Web site at **http://www.hcfa.gov/regs/prdact95.htm**. The new ABN form may also be photocopied from page 7 of this publication and put into immediate use.

In April, beneficiaries, health care providers and others were requested to send their comments on the new ABN to the Office of Management and Budget (OMB). OMB approved the revised Notice for use in June. The revised form will be published in the Medicare Carriers Manual in late August. However, CMS has advised the Academy as well as other medical specialty societies that doctors may begin using the new form at once.

"Advance notices are given out each year to beneficiaries who may not know whether Medicare will pay for their particular medical service," HHS Secretary Tommy G. Thompson said. "We heard suggestions and recommendations that helped us improve these forms so Medicare beneficiaries know what the paper they are given really means."

continued on page 8

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Derm Coding Consult is funded by an educational grant from the Dermatology Products Division of Schering Pharmaceuticals.

MEDICARE REVISES ADVANCE BENEFICIARY NOTICE

continued from page 1

A dermatologist may notify a beneficiary that Medicare probably will not pay for a cosmetic service or item. If the beneficiary still wants to get that service, the beneficiary will be asked to sign an agreement that the patient will pay for the service if Medicare does not pay for it. The revised form alerts beneficiaries they need to decide whether they want to receive medical items or services which may not be reimbursable by Medicare.

A major objection to the prior ABN was the tone of its language which seemed to imply that the physician was suggesting medically unnecessary services. The new form clarifies to the beneficiary that:

> "Medicare does not pay for all of your health care costs. Medicare only pays for covered items and services when Medicare rules are met. The fact that Medicare may not pay for a particular item or service does not mean that you should not receive it. There may be a good reason your doctor recommended it. Right now, in your case, Medicare probably will not pay" for the item or service.

The form also advises the beneficiary to ask for a further explanation if it is unclear why Medicare probably will not pay and to check how much the item or service will cost, either out-of-pocket or through other insurance. The beneficiary then is asked to check one of two options, and sign and date the form.

CODING UPDATE

continued from page 3

The example given discusses venipuncture performed in the office. In addition to coding for the venipuncture, "99000 should be reported when the physician's office centrifuges the specimen, separates the serum and labels, and packages the specimens for transport to the laboratory."

Medicare does not pay for this code as it is classified as a bundled service. However, this code is reimbursable by many of the insurance companies.

Order Coding Books Now

CPT 2002 will contain more than 700 code changes. Also included will be the new Category II and Category III codes. The Category II codes are for performance measurement. The Category III codes are for emerging technologies.

As performance measurements, CPT Category II codes will be identified by a 5-digit number with the letter in the last position. These codes are optional use codes and will not be assigned physician work value. They are not required for correct coding.

As emerging technologies, CPT Category III codes are used only for data collection purposes on assessing new procedures and services. These codes will likewise be alphanumeric with the letter in the last position. The additional instructions in the 2002 CPT book will guide you in the use of these two new code sets.

American Academy of Dermatology
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8483 S Federal Hwy
Suite 19
Port Saint Lucie, FL 34952-3360

ITEM(S) CANNOT BE SCANNED

DESCRIPTION

pamphlet

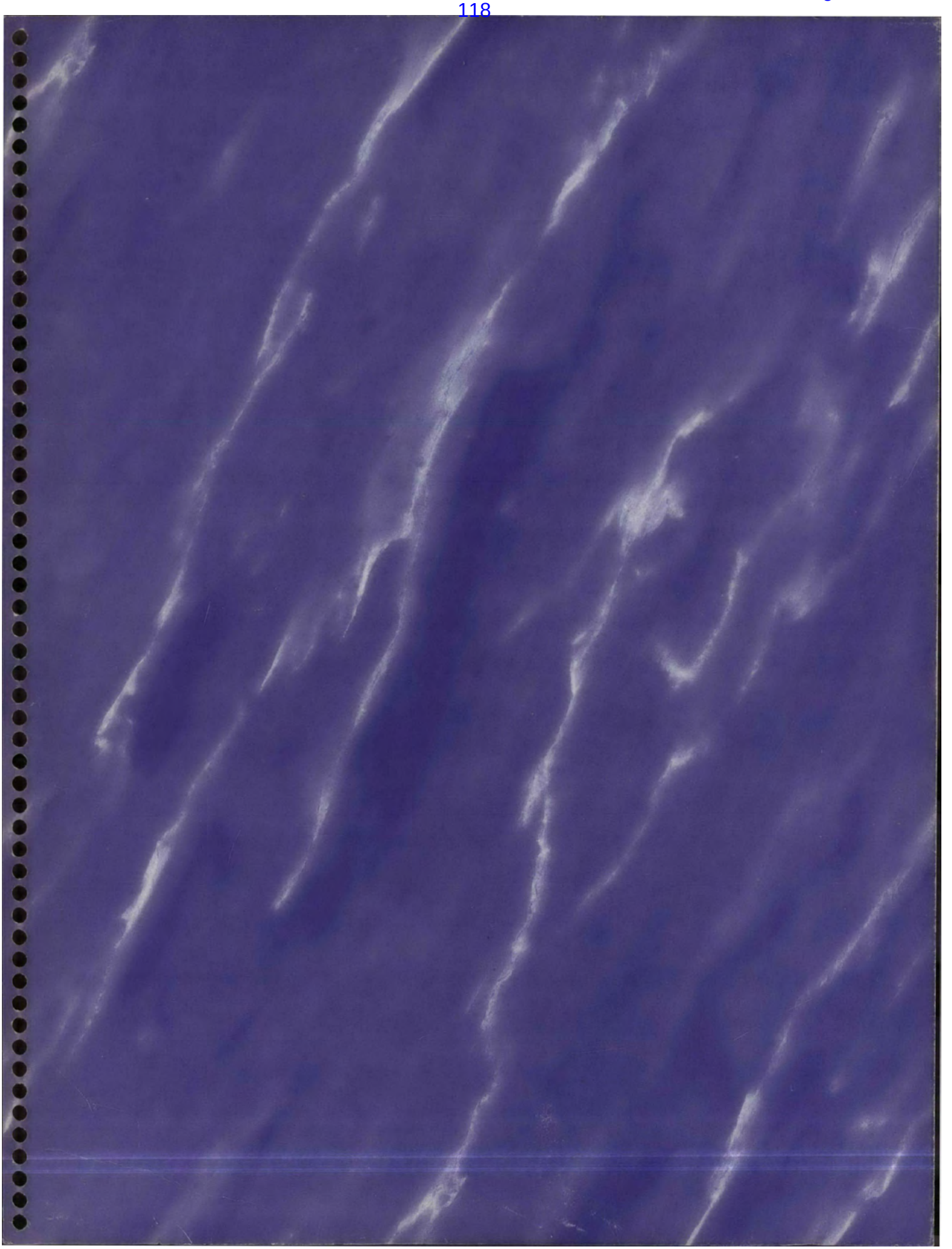
Official DocLab Instruction(s) – Revised 10-Apr-2014

Abbreviations/Symbols Log

Abbreviation	Definition / Description

Initials Log

Date	Print Name/Address	SS#	Signature	Initials



ITEM(S)

CANNOT

BE

SCANNED

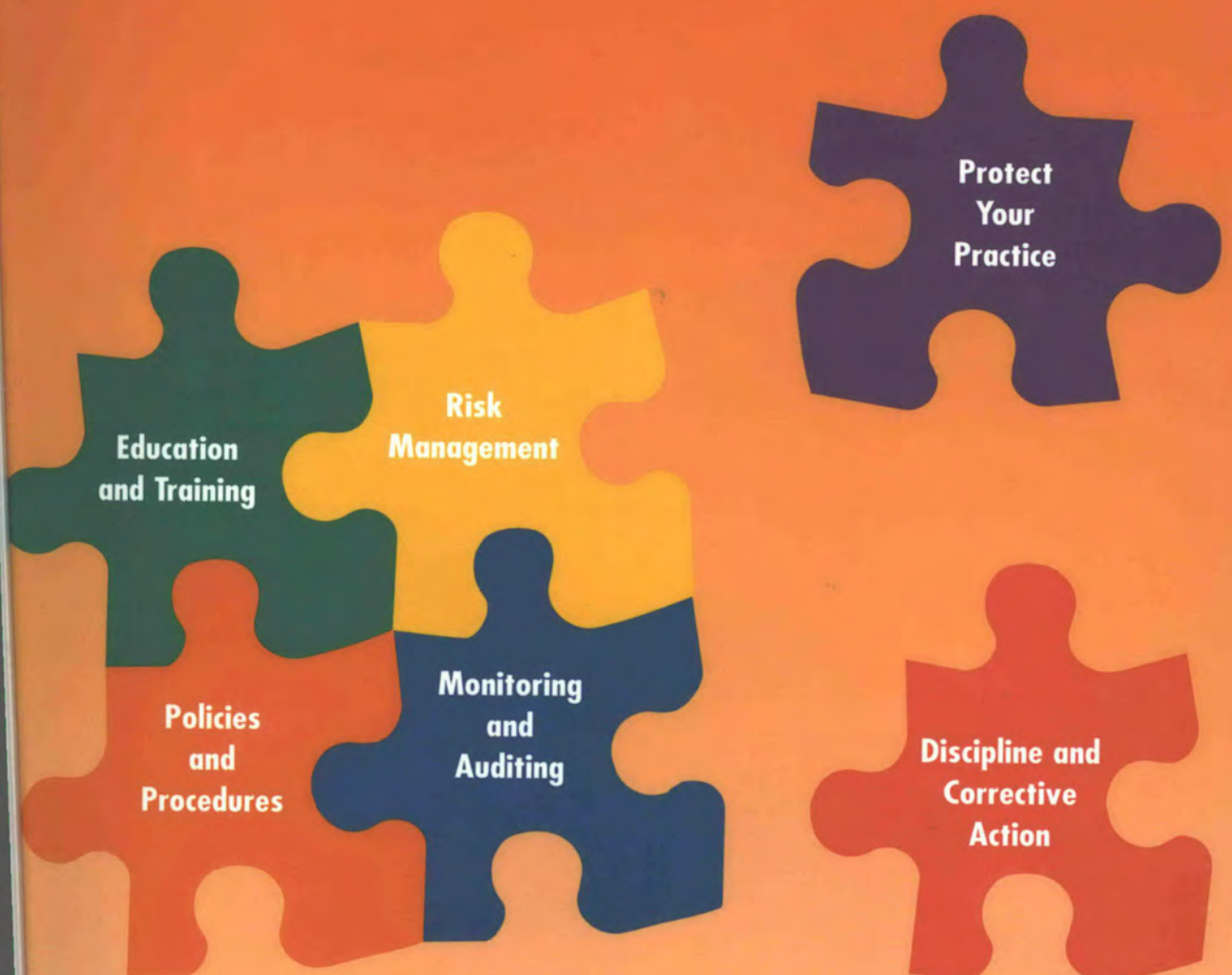
DESCRIPTION

BOOK

OIG Compliance Manual

A Guide for Dermatology Practices

AMERICAN ACADEMY OF DERMATOLOGY ASSOCIATION
AAD



Practice Management Essentials
business strategies for Dermatology

OIG Compliance Manual

A Guide for Dermatology Practices

Other titles available from the Practice Management Essentials series:

HIPAA Privacy Standards: *A Guide for Dermatology Practices*

Learn how to ensure your practice is compliant with the federal privacy requirements of HIPAA. *HIPAA Privacy Standards: A Guide for Dermatology Practices* provides an overview of the HIPAA legislation in addition to valuable information on identifying a privacy officer, conducting a privacy audit of your office, obtaining workforce confidentiality agreements, and training your staff. Remember, it's the law!

HIPAA Security Standards: *A Guide for Dermatology Practices*

Ensure the security of health information with *HIPAA Security Standards: A Guide for Dermatology Practices*. In this manual, you will learn how health information can be electronically collected, maintained, used, and transmitted securely. Also included on CD-ROM is the *HIPAA Transaction and Code Sets Standards* which illustrates how to implement the standardized method of electronically exchanging protected health information regarding health care claims, coordination of benefits, and payments and remittance advice.

OSHA Hazard Communication: *A Guide for Dermatology Practices*

Use *OSHA Hazard Communication: A Guide for Dermatology Practices* to assist in preparing your practice for implementing an OSHA program. This step-by-step guide summarizes OSHA federal regulations, gives you materials for training your staff, and provides successful monitoring, reviewing, and program updating techniques.

Bloodborne Pathogens: *A Guide for Dermatology Practices*

Review the requirements for building and monitoring your Exposure Control Plan with *Bloodborne Pathogens: A Guide for Dermatology Practices*. This manual summarizes the latest regulation changes in the Needle Stick Safety and Prevention Act which offers definitions of the eight compliance areas, as well as how to monitor your Exposure Control Plan, prepare for an inspection, and liability practices. A CD-ROM to customize your Exposure Control Plan with supporting forms and worksheets are also included.

Valuing a Dermatology Practice

Accurately assess practice value with this in-depth review of the appraisal process. *Valuing a Dermatology Practice* provides comprehensive information on the various valuing models in an easy-to-understand, step-by-step manner. Evaluate alternatives with confidence.

Starting and Marketing a Dermatology Practice

Smoothly transition to private practice with this detailed planning guide. *Starting and Marketing a Dermatology Practice* is filled with essential timelines and worksheets, equipment needs, staffing requirements, and marketing strategies to ensure a solid foundation for any type of dermatology practice. Plan your future with confidence.

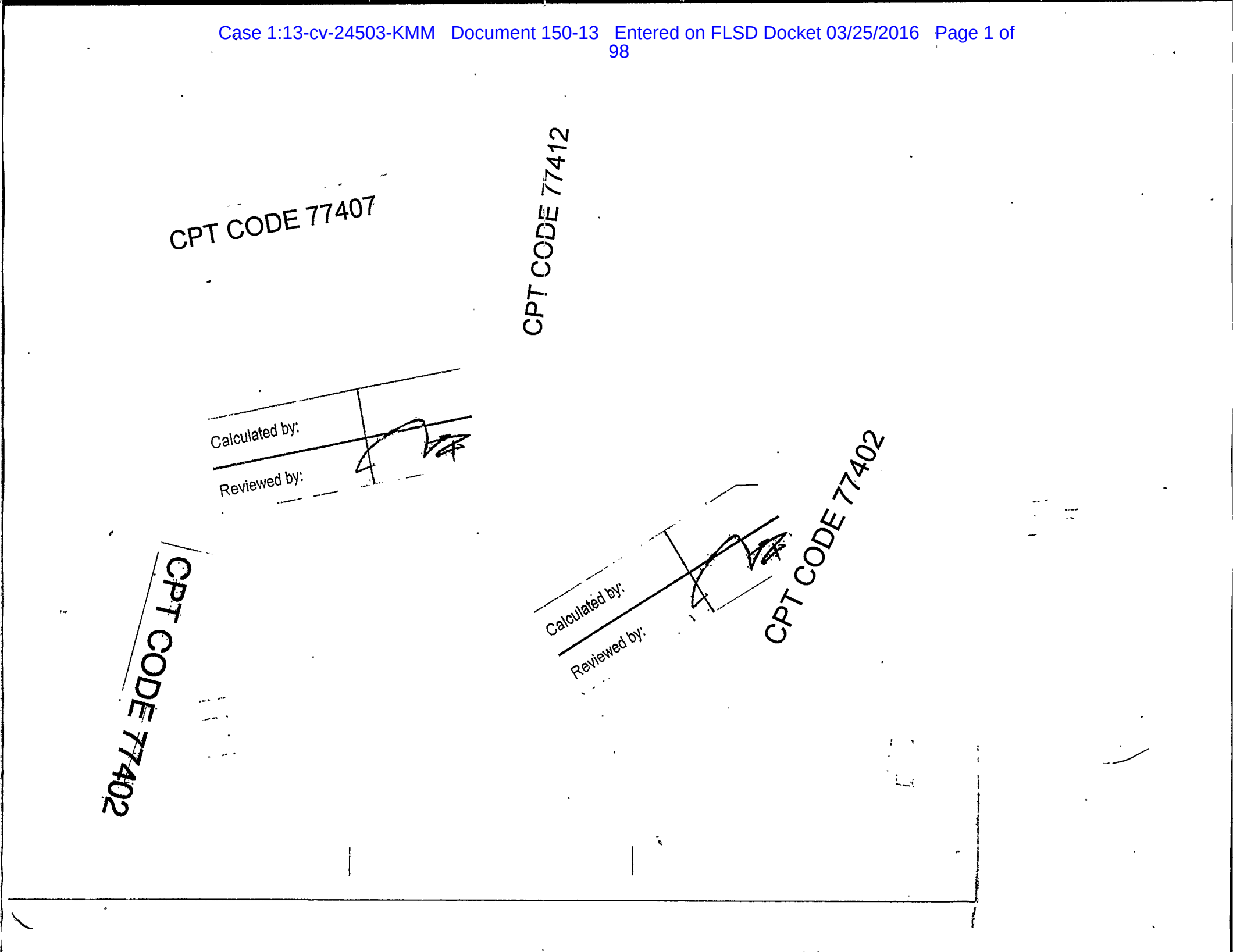
Closing a Dermatology Practice

Make informed decisions on closing your practice with this comprehensive planning manual. *Closing a Dermatology Practice* thoroughly examines the legal, corporate, and psychological considerations involved when you realize it's time to do something else. A sensitive look at a tough subject.

AAD American Academy of Dermatology Association

Practice Management Essentials

business strategies for Dermatology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Reviewed by:
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HASTINGS, MN

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No. 2BET2-150L-183

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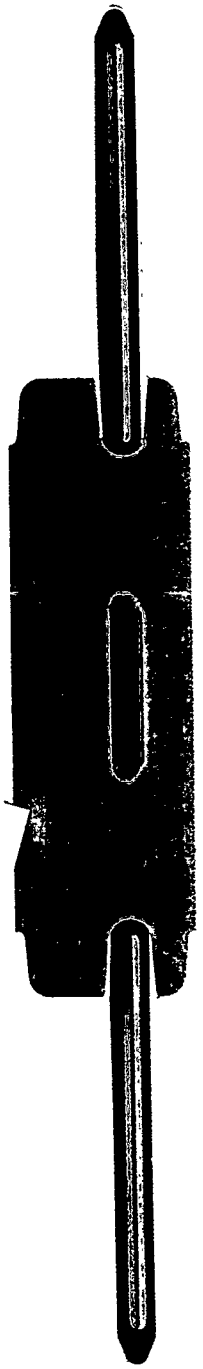
Approved by:

Gary L. Marder, D.O.

Farhad Kader
FL License No. TRP 77



Approved by:

Dr. Gary L. Marder
Attending Physician

Comments / Recommendations	**Diagnosis :** See attached pathology report. **Physician :** Dr. Gary L. Marder **Plan:**Prescribed 3250cGy dose. Daily dose of 260cGy, two fractions per day with 130 cGy per fraction. Dose to be delivered to Dmax, energy 90kv at 15 cm ssd. **Physicist :** Calculation was reviewed, dosage appropriate with the one cone size and blocked area and other treatment parameters. **Conclusion:**Plan and date utilized in the patient care is accurate. Proceed / continue treatment with the present calculation. Documentation is complete.
	Use lead shield at all tmes

Reviewed by:

Farhad Kader
FL License No. TRP 77

Approved by:

Gary L. Marder, D.O.

Dr. Gary L. Marder
Attending Physician

TOTAL DOSE	PHYSICS INITIALS	MD INITIALS

TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS

Calculated by:					
Reviewed by:					

Use lead shield at all times.

Reviewed by:

Farhad Kader
FL License No. TRP 77

Approved by:

Gary L. Marder, D.O.

MARDER DERMATOLOGY, ALLERGY, SKIN CANCER CENTER

9580 South Federaral Highway (US1)
Port St. Lucie , Florida 34952

INITIAL TREATMENT TIME CALCULATION - CPT CODE 77300

Patient Name : Yates, Richard **Date :** 05/05/10

Total Dose : 5200 cGy **Dose per Fraction : 130 cGy**

Field	2				
Site / Location	Right Lat. Dorsum Hand				
SSD	15 cm				
Treatment Depth	Dmax				
Energy	90 KV				
Added filtraton	0				
Dose (cGy)	130				
Calibrated Output	9.9				
Field Size	1 cm				
Effective Blocked Field Size	1 cm				
Field Size Factor	0.8947				
Inverse Square Factor	1				
Percent Depth Dose	Dmax 100%				
Time (Seconds)	11				
Calculated by:					
Reviewed by:					

MARDER DERMATOLOGY, ALLERGY, SKIN CANCER CENTER
9580 South Federaral Highway (US1)
Port St. Lucie , Florida 34952

INITIAL TREATMENT TIME CALCULATION - CPT CODE 77300

Patient Name : Yates, Richard **Date :** 05/05/10

Total Dose : 5200 cGy **Dose per Fraction : 130 cGy**

Field	2				
Site / Location	Right Lat. Dorsum Hand				
SSD	15 cm				
Treatment Depth	Dmax				
Energy	90 KV				
Added filtraton	0				
Dose (cGy)	130				
Calibrated Output	9.9				
Field Size	1 cm				
Effective Blocked Field Size	1 cm				
Field Size Factor	0.8947				
Inverse Square Factor	1				
Percent Depth Dose	Dmax 100%				
Time (Seconds)	11				
Calculated by:					
Reviewed by:					

Approved by: _____

Dr. Gary L. Marder
Attending Physician

Approved by:

Dr. Gary L. Marder
Attending Physician

Calculated by:					
Reviewed by:					

Dr. Gary L. Marder
Attending Physician

Added filtration	0				
Dose (cGy)	130				
Calibrated Output	9.9				
Field Size	3 cm				
Effective Blocked Field Size	3 cm				
Field Size Factor	0.9561				
Inverse Square Factor	1				
Percent Depth Dose	Dmax 100%				
Time (Seconds)	10				
Calculated by:					
Reviewed by:					

Calculated by:					
Reviewed by:					

Calculated by:					
Reviewed by:					

Record

#_____	FIELD #_____	FIELD #_____
ıne / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
; / NO	YES / NO	YES / NO
5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

DOSE		INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	MD INITIALS
DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.									

ecord

#	FIELD #	FIELD #
e / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
/ NO	YES / NO	YES / NO
cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

DOSE		INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	MD INITIALS
OSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.									

FIELD #_____	FIELD #_____
Supine / Prone / L or R Side	Supine / Prone / L or R Side
YES / NO	YES / NO
None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

TUMOR DOSE					TUMOR DOSE				
TIME	DIODE	DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.

Tumor Dose Record

CUMMULATIVE TX AREA	CUMMULATIVE TX AREA	CUMMULATIVE TX AREA
FIELD #	FIELD #	FIELD #

FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	MD INITIALS

e Record

.D # 4	FIELD #_____	FIELD #_____
w cheek		
Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
✓		
90		
15 cm		
10 sec		
/ES / NO	YES / NO	YES / NO
0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

IOR DOSE				TUMOR DOSE					TUMOR DOSE				
DE	DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.
	130	130	NB										
	130	260	NB										
	130	390	NB										
	130	520	NB										
	130	650	NB										
	130	780	NB										
	130	910	NB										
	130	1040	NB										
	130	1170	NB										
	130	1300	NB										
	130	1430	NB										
	130	1560	NB										
	130	1690	NB										
	130	1820	NB										
	130	1950	NB										
	130	2080	NB										
	130	2210	NB										
	130	2340	NB										
	130	2470	NB										
	130	2600	NB										
	130	2730	NB										
	130	2860	NB										
	130	2990	NB										
	130	3120	NB										
	130	3250	NB										
	130	3380	NB										
	130	3510	NB										
	130	3640	NB										
	130	3770	NB										
	130	3900	NB										
	130	4030	NB										
	130	4160	NB										
	130	4290	NB										
	130	4420	NB										
	130	4550	NB										
	130	4680	NB										
	130	4810	NB										
	130	4940	NB										
	130	5070	NB										
	130	5200	NB										

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	MD INITIALS

e Record

LD # 4	FIELD #	FIELD #
ker cheek		
Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
✓		
90		
15 cm		
10 sec		
YES / NO	YES / NO	YES / NO
0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

MOR DOSE				TUMOR DOSE					TUMOR DOSE				
IDE	DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.
	130	130	NB										
	130	260	NB										
	130	390	NB										
	130	520	NB										
	130	650	NB										
	130	780	NB										
	130	910	NB										
	130	1040	NB										
	130	1170	NB										
	130	1300	NB										
	130	1430	NB										
	130	1560	NB										
	130	1690	NB										
	130	1820	NB										
	130	1950	NB										
	130	2080	NB										
	130	2210	NB										
	130	2340	NB										
	130	2470	NB										
	130	2600	NB										
	130	2730	NB										
	130	2860	NB										
	130	2990	NB										
	130	3120	NB										
	130	3250	NB										
	130	3380	NB										
	130	3510	NB										
	130	3640	NB										
	130	3770	NB										
	130	3900	NB										
	130	4030	NB										
	130	4160	NB										
	130	4290	NB										
	130	4420	NB										
	130	4550	NB										
	130	4680	NB										
	130	4810	NB										
	130	4940	NB										
	130	5070	NB										
	130	5200	NB										

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	MD INITIALS

se Record

FIELD # 4	FIELD #	FIELD #
hand 2nd dmt		
/ Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
✓		
90		
15 cm		
14 sec		
YES / NO	YES / NO	YES / NO
/ 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

JMOR DOSE			INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	MD INITIALS
ODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.									
–	130	5330																			
–	130	5460																			
–	130	5590																			
–	130	5720																			
–	130	5850																			
–	130	5980																			
–	130	6110																			
–	130	6240																			
–	130	6370																			
–	130	6500																			
–	130	6630																			
–	130	6760																			
–	130	6890																			
–	130	7020																			
–	130	7150																			
–	130	7280																			
–	130	7410																			
–	130	7540																			
–	130	7670																			
–	130	7800																			
–	130	7930																			

TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	MED. ONC. INITIALS	
TIME	MODE	DOSE	CUM.		TIME	MODE	DOSE	CUM.										

Record

FIELD #	FIELD #	FIELD #
one / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
S / NO	YES / NO	YES / NO
.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

R DOSE			TUMOR DOSE					TUMOR DOSE										
DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	MD INITIALS

Record

#_____	FIELD #_____	FIELD #_____
ıne / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
; / NO	YES / NO	YES / NO
5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

DOSE		INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS
DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.									

CPT CODE 77402

CPT CODE 77402

ZTE004W1120818000026970030030

Calculated by:					
Reviewed by:					

Comments / Recommendations	**Diagnosis :** See attached pathology report. **Physician :** Dr. Gary L. Marder **Plan:**Prescribed 3250cGy dose. Daily dose of 260cGy, two fractions per day with 130 cGy per fraction. Dose to be delivered to Dmax, energy 90kv at 15 cm ssd. **Physicist :** Calculation was reviewed, dosage appropriate with the one cone size and blocked area and other treatment parameters. **Conclusion:**Plan and date utilized in the patient care is accurate. Proceed / continue treatment with the present calculation. Documentation is complete.
	Use lead shield at all tmes

Reviewed by:

Farhad Kader
FL License No. TRP 77

Approved by:

Gary L. Marder, D.O.

Tumor Dose Record

CUMMULATIVE TX AREA		CUMMULATIVE TX AREA		CUMMULATIVE TX AREA			
FIELD #		FIELD #		FIELD #			
FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	MED. INITIALS

Dose Record

FIELD # 9	FIELD #	FIELD #
ef Upper Cheek		
ıpine / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
90		
~		
~		
15 SVM		
15 Sec		
YES / NO	YES / NO	YES / NO
one / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

TUMOR DOSE				INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D INITIA
ME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.								
	~	120	120	MB																	
	~	120	240	MB																	
	~	120	360	MB																	
	~	120	520	MB																	
	~	120	650	MB																	
	~	120	780	MB																	
	~	120	910	MB																	
	~	120	1040	MB																	
	~	120	1170	MB																	
	~	120	1300	MB																	
	~	120	1430	MB																	
	~	120	1560	MB																	
	~	120	1690	MB																	
	~	120	1820	MB																	
	~	120	1950	MB																	
	~	120	2080	MB																	
	~	120	2210	MB																	
	~	120	2340	MB																	
	~	120	2470	MB																	
	~	120	2600	MB																	
	~	121	2721	MB																	
	~	120	2840	MB																	
	~	120	2960	MB																	
	~	120	3080	MB																	
	~	120	3200	MB																	

Se Record

Tumor Dose Record

FIELD #	FIELD #	FIELD #
/ Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
YES / NO / 0.5cm / 1.0 cm	YES / NO None / 0.5cm / 1.0 cm	YES / NO None / 0.5cm / 1.0 cm

CUMMULATIVE TX AREA	CUMMULATIVE TX AREA	CUMMULATIVE TX AREA
FIELD #	FIELD #	FIELD #

UMOR DOSE IODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	INITIALS	M.D. INITIALS

Individual Field D

Patient Name: Mayden, Rebecca

Patient ID#:

Treatment Sheet # 1 of 1

Simulation Date: 10/26/09

Treatment Start Date: 10/26/09

Treatment Completion Date: 11/23/09

	FIELD #	FIELD #	FIELD #	
Tx Area	R Neck	L NLF	R nasal ala	
PT Positioning	Supine / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side	Supi
Head	✓	✓	✓	
Arms / Hands				
Legs / Feet				
KV	90	90	90	
MA				
Filter				
Cone / SSD	15 cm	15 cm	15 cm	
Tx Time	14 sec	14 sec	14 sec	
Lead Cutout	(YES) / NO	YES / (NO)	YES / (NO)	
Bolus	(None) / 0.5cm / 1.0 cm	(None) / 0.5cm / 1.0 cm	(None) / 0.5cm / 1.0 cm	Noi
Other				

DAILY INSTRUCTIONS / COMMENTS	DATE	ELAPS. CLNDR. DAYS	FX NO.	TIME	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TIME
Initial Treatment	102609	1	1	AM		—	170	170	MB		—	170	170	MB		—	170	170	MB	
Calculation	102609	1	2	PM		—	170	260	MB		—	170	260	MB		—	170	260	MB	
Physics consult	102709	2	3	AM		—	170	390	MB		—	170	390	MB		—	170	390	MB	
- no erythema	102709	2	4	PM		—	170	570	MB		—	170	570	MB		—	170	570	MB	
- no reaction to	102809	3	5	AM		—	170	650	MB		—	170	650	MB		—	170	650	MB	
RT.	102809	3	6	PM		—	170	780	MB		—	170	780	MB		—	170	780	MB	
-	102909	4	7	AM		—	170	910	MB		—	170	910	MB		—	170	910	MB	
	102909	4	8	PM		—	170	1040	MB		—	170	1040	MB		—	170	1040	MB	
	103009	5	9	AM		—	170	1170	MB		—	170	1170	MB		—	170	1170	MB	
	103009	5	10	PM		—	170	1300	MB		—	170	1300	MB		—	170	1300	MB	
	11209	6	11	AM		—	170	1430	MB		—	170	1430	MB		—	170	1430	MB	
	11209	6	12	PM		—	170	1560	MB		—	170	1560	MB		—	170	1560	MB	
Physics consult	11309	7	13	AM		—	170	1690	MB		—	170	1690	MB		—	170	1690	MB	
Rx.	11309	7	14	PM		—	170	1820	MB		—	170	1820	MB		—	170	1820	MB	
⊕ erythema	11409	8	15	AM		—	170	1950	MB		—	170	1950	MB		—	170	1950	MB	
⊕ itching	11409	8	16	PM		—	170	2080	MB		—	170	2080	MB		—	170	2080	MB	
⊕ dryness	11509	9	17	AM		—	170	2210	MB		—	170	2210	MB		—	170	2210	MB	
+Clobetasol	11509	9	18	PM		—	170	2340	MB		—	170	2340	MB		—	170	2340	MB	
Cream.	11609	10	19	AM		—	170	2470	MB		—	170	2470	MB		—	170	2470	MB	
Treatment Calculations	11609	10	20	PM		—	170	2600	MB		—	170	2600	MB		—	170	2600	MB	
Rx.	11909	11	21	AM		—	170	2730	MB		—	170	2730	MB		—	170	2730	MB	
	11909	11	22	PM		—	170	2860	MB		—	170	2860	MB		—	170	2860	MB	
Physics consult	11009	12	23	AM		—	170	2990	MB		—	170	2990	MB		—	170	2990	MB	
Rx.	11009	12	24	PM		—	170	3120	MB		—	170	3120	MB		—	170	3120	MB	
- flaking	11109	13	25	AM		—	170	3250	MB		—	170	3250	MB		—	170	3250	MB	
- tumor shrinkage	11109	13	26	PM		—	170	3380	MB		—	170	3380	MB		—	170	3380	MB	
- Dermatitis ⊕	11209	14	27	AM		—	170	3510	MB		—	170	3510	MB		—	170	3510	MB	
to RT	11209	14	28	PM		—	170	3640	MB		—	170	3640	MB		—	170	3640	MB	
- Clobetasol cream	11309	15	29	AM		—	170	3770	MB		—	170	3770	MB		—	170	3770	MB	
	11309	15	30	PM		—	170	3900	MB		—	170	3900	MB		—	170	3900	MB	
	11609	16	31	AM		—	170	4030	MB		—	170	4030	MB		—	170	4030	MB	
	11609	16	32	PM		—	170	4160	MB		—	170	4160	MB		—	170	4160	MB	
Physics consult	11709	17	33	AM		—	170	4290	MB		—	170	4290	MB		—	170	4290	MB	
Rx.	11709	17	34	PM		—	170	4420	MB		—	170	4420	MB		—	170	4420	MB	
- Tumor shrinkage	11809	18	35	AM		—	170	4550	MB		—	170	4550	MB		—	170	4550	MB	
- scabbing	11809	18	36	PM		—	170	4680	MB		—	170	4680	MB		—	170	4680	MB	
- D/C Clobetasol	11909	19	37	AM		—	170	4810	MB		—	170	4810	MB		—	170	4810	MB	
cream	11909	19	38	PM		—	170	4940	MB		—	170	4940	MB		—	170	4940	MB	
	11209	20	39	AM		—	170	5070	MB		—	170	5070	MB		—	170	5070	MB	
	11209	20	40	PM		—	170	5200	MB		—	170	5200	MB		—	170	5200	MB	

Dose Record

FIELD # 4	FIELD # 5	FIELD # 6
5 Upper Arm	Right upper lat chest	Right preauricular
Supine / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
YES / NO	YES / NO	YES / NO
one / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE TX AREA	CUMMULATIVE TX AREA	CUMMULATIVE TX AREA
FIELD #	FIELD #	FIELD #

TUMOR DOSE					TUMOR DOSE					TUMOR DOSE					FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS
ME	DIODE	DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.								
	—	130	130	MB					MB					MB								
	—	130	260	MB					MB					MB								
	—	130	390	MB					MB					MB								
	—	130	520	MB					MB					MB								
	—	130	650	MB					MB					MB								
	—	130	780	MB					MB					MB								
	—	130	910	MB					MB					MB								
	—	130	1040	MB					MB					MB								
	—	130	1170	MB					MB					MB								
	—	130	1300	MB					MB					MB								
	—	130	1430	MB					MB					MB								
	—	130	1560	MB					MB					MB								
	—	130	1690	MB					MB					MB								
	—	130	1820	MB					MB					MB								
	—	130	1950	MB					MB					MB								
	—	130	2080	MB					MB					MB								
	—	130	2210	MB					MB					MB								
	—	130	2340	MB					MB					MB								
	—	130	2470	MB					MB					MB								
	—	130	2600	MB					MB					MB								
	—	130	2730	MB					MB					MB								
	—	130	2860	MB					MB					MB								
	—	130	2990	MB					MB					MB								
	—	130	3120	MB					MB					MB								
	—	130	3250	MB					MB					MB								
	—	130	3380	MB					MB					MB								
	—	130	3510	MB					MB					MB								
	—	130	3640	MB					MB					MB								
	—	130	3770	MB					MB					MB								
	—	130	3900	MB					MB					MB								
	—	130	4030	MB					MB					MB								
	—	130	4160	MB					MB					MB								
	—	130	4290	MB					MB					MB								
	—	130	4420	MB					MB					MB								
	—	130	4550	MB					MB					MB								
	—	130	4680	MB					MB					MB								
	—	130	4810	MB					MB					MB								
	—	130	4940	MB					MB					MB								
	—	130	5070	MB					MB					MB								
	—	130	5200	MB					MB					MB								

Dose Record

FIELD #_____	FIELD #_____	FIELD #_____
Supine / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
YES / NO	YES / NO	YES / NO
None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

TUMOR DOSE					TUMOR DOSE					TUMOR DOSE											
TIME	DIODE	DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS

MARDER DERMATOLOGY, ALLERGY & SKIN CANCER CENTER

PROGRESS NOTES – CPT CODE 77427

NAME	Okerholm, Rita
LOCATION / DIAGNOSIS	Right Inner Thigh -- SCC

DATE	TX	DOSE	NOTES	PRESCRIPTION	RECOMMENDATION
10/17/08	5	130	( ) REDNESS ( ) ITCHINESS ( ) BLEEDING ( ) PIGMENTATION ( ) ULCERATION ( ) WEAKNESS / FATIGUE ( ) SWELLING ( ) SCALING ( ) TUMOR SHRINKAGE ( ) DEPRESSION ( ) NAUSEA		(✓) AVOID SUN LIGHT ( ) MOISTURIZERS ( ) WOUND DRESSING (✓) PHOTOPROTECTIVE CLOTHING
10/22/08	10	1300	(✓) REDNESS (✓) ITCHINESS ( ) BLEEDING ( ) PIGMENTATION ( ) ULCERATION ( ) WEAKNESS / FATIGUE ( ) SWELLING ( ) SCALING ( ) TUMOR SHRINKAGE ( ) DEPRESSION ( ) NAUSEA	☑ CLOBETASOL CREAM .05 % BID	(✓) AVOID SUN LIGHT (✓) MOISTURIZERS ( ) WOUND DRESSING (✓) PHOTOPROTECTIVE CLOTHING
10/29/08	15	1950	(✓) REDNESS (✓) ITCHINESS ( ) BLEEDING ( ) PIGMENTATION ( ) ULCERATION ( ) WEAKNESS / FATIGUE (✓) SWELLING (✓) SCALING ( ) TUMOR SHRINKAGE ( ) DEPRESSION ( ) NAUSEA	☑ CLOBETASOL CREAM .05 % BID	( ) AVOID SUN LIGHT (✓) MOISTURIZERS ( ) WOUND DRESSING (✓) PHOTOPROTECTIVE CLOTHING
10/31/08	20	2600	(✓) REDNESS (✓) ITCHINESS (✓) BLEEDING ( ) PIGMENTATION ( ) ULCERATION ( ) WEAKNESS / FATIGUE (✓) SWELLING (✓) SCALING (✓) TUMOR SHRINKAGE ( ) DEPRESSION ( ) NAUSEA	☑ CLOBETASOL CREAM .05 % BID	(✓) AVOID SUN LIGHT (✓) MOISTURIZERS (✓) WOUND DRESSING (✓) PHOTOPROTECTIVE CLOTHING
11/06/08	25	3250	(✓) REDNESS (✓) ITCHINESS ( ) BLEEDING ( ) PIGMENTATION ( ) ULCERATION ( ) WEAKNESS / FATIGUE (✓) SWELLING (✓) SCALING (✓) TUMOR SHRINKAGE ( ) DEPRESSION ( ) NAUSEA	☑ CLOBETASOL CREAM .05 % BID	(✓) AVOID SUN LIGHT (✓) MOISTURIZERS ( ) WOUND DRESSING ( ) PHOTOPROTECTIVE CLOTHING
11/12/08	30	3900	(✓) REDNESS (✓) ITCHINESS (✓) BLEEDING (✓) PIGMENTATION ( ) ULCERATION ( ) WEAKNESS / FATIGUE (✓) SWELLING (✓) SCALING (✓) TUMOR SHRINKAGE ( ) DEPRESSION ( ) NAUSEA	☑ CLOBETASOL CREAM .05 % BID	(✓) AVOID SUN LIGHT (✓) MOISTURIZERS (✓) WOUND DRESSING ( ) PHOTOPROTECTIVE CLOTHING
11/18/08	35	4550	(✓) REDNESS (✓) ITCHINESS (✓) BLEEDING (✓) PIGMENTATION (✓) ULCERATION (✓) WEAKNESS / FATIGUE (✓) SWELLING (✓) SCALING (✓) TUMOR SHRINKAGE ( ) DEPRESSION ( ) NAUSEA	☑ CLOBETASOL CREAM .05 % BID	(✓) AVOID SUN LIGHT (✓) MOISTURIZERS (✓) WOUND DRESSING ( ) PHOTOPROTECTIVE CLOTHING
11/21/08	40	5200	(✓) REDNESS ( ) ITCHINESS ( ) BLEEDING (✓) PIGMENTATION (✓) ULCERATION (✓) WEAKNESS / FATIGUE (✓) SWELLING (✓) SCALING ( ) TUMOR SHRINKAGE ( ) DEPRESSION ( ) NAUSEA	☑ CLOBETASOL CREAM .05 % BID	(✓) AVOID SUN LIGHT (✓) MOISTURIZERS ( ) WOUND DRESSING (✓) PHOTOPROTECTIVE CLOTHING

Dose Record

FIELD # 9	FIELD #	FIELD #
-ef t upper cheek		
Supine / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
90		
-		
15 sm		
15 sec		
YES / NO	YES / NO	YES / NO
None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE TX AREA	CUMMULATIVE TX AREA	CUMMULATIVE TX AREA
FIELD #	FIELD #	FIELD #

TUMOR DOSE				INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS
IME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.								
	—	120	120	MB																	
	—	120	240	MB																	
	—	120	360	MB																	
	—	120	480	MB																	
	—	120	600	MB																	
	—	120	720	MB																	
	—	120	840	MB																	
	—	120	960	MB																	
	—	120	1080	MB																	
	—	120	1200	MB																	
	—	120	1320	MB																	
	—	120	1440	MB																	
	—	120	1560	MB																	
	—	120	1680	MB																	
	—	120	1800	MB																	
	—	120	1920	MB																	
	—	120	2040	MB																	
	—	120	2160	MB																	
	—	120	2280	MB																	
	—	120	2400	MB																	
	—	120	2520	MB																	
	—	120	2640	MB																	
	—	120	2760	MB																	
	—	120	2880	MB																	
	—	120	3000	MB																	
	—	120	3120	MB																	
	—	120	3240	MB																	

ose Record

FIELD #_____	FIELD #_____	FIELD #_____
e / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
YES / NO	YES / NO	YES / NO
e / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

TUMOR DOSE			INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.
DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.	

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS

...se Record

FIELD # 9	FIELD #	FIELD #
f Upper cheek		
e / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
10		
5 SVM		
th Sec		
YES / NO	YES / NO	YES / NO
/ 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

TUMOR DOSE			INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS
DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.									
1	120	120	MB																		
1	120	240	MB																		
1	120	360	MB																		
1	120	480	MB																		
1	120	600	MB																		
1	120	720	MB																		
1	120	840	MB																		
1	120	960	MB																		
1	120	1080	MB																		
1	120	1200	MB																		
1	120	1320	MB																		
1	120	1440	MB																		
1	120	1560	MB																		
1	120	1680	MB																		
1	120	1800	MB																		
1	120	1920	MB																		
1	120	2040	MB																		
1	120	2160	MB																		
1	120	2280	MB																		
1	120	2400	MB																		
1	120	2520	MB																		
1	120	2640	MB																		
1	120	2760	MB																		
1	120	2880	MB																		
1	120	3000	MB																		
1	120	3120	MB																		
1	120	3240	MB																		

ose Record

FIELD #_____	FIELD #_____	FIELD #_____
ıe / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
YES / NO	YES / NO	YES / NO
e / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

TUMOR DOSE			INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS
DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.									

Dose Record

FIELD #_____	FIELD #_____	FIELD #_____
pine / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
YES / NO	YES / NO	YES / NO
one / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

TUMOR DOSE				INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS
ME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.								

se Record

FIELD #_____	FIELD #_____	FIELD #_____
/ Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
YES / NO	YES / NO	YES / NO
/ 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

UMOR DOSE				TUMOR DOSE					TUMOR DOSE					FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS
IODE	DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.								

se Record

FIELD #	FIELD #	FIELD #
/ Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
YES / NO / 0.5cm / 1.0 cm	YES / NO None / 0.5cm / 1.0 cm	YES / NO None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE TX AREA	CUMMULATIVE TX AREA	CUMMULATIVE TX AREA
FIELD #	FIELD #	FIELD #

UMOR DOSE IODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICIAN INITIALS	M.D. INITIALS

se Record

ELD #_____	FIELD #_____	FIELD #_____
/ Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
YES / NO / 0.5cm / 1.0 cm	YES / NO None / 0.5cm / 1.0 cm	YES / NO None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

UMOR DOSE			INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS
IODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.									

Record

D #_____	FIELD #_____	FIELD #_____
rone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
ES / NO).5cm / 1.0 cm	YES / NO None / 0.5cm / 1.0 cm	YES / NO None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

)R DOSE		INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS
DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.									

Pregnant and Taking Medications?

For more information about specific exposures during pregnancy or to enroll in the study, call toll free

(877) 311-8972

or visit our website at www.otispregnancy.org

Raising Mom's Awareness. Reducing Baby's Risk.

OTIS

Organization of Teratology Information Specialists

PSL

9.9	9.9 – calib out	
7cm	1cm	T-S
3cm	1cm	FST
.956	0.8947	
14	15	

Pregnant and Taking Medications?

For more information about specific exposures during pregnancy or to enroll in the study, call toll free

(877) 311-8972

or visit our website at

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OTIS

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13x3	13x3
3cm	1cm
3cm	1cm
0.9561	0.8947
10"	11"

Record

#_____	FIELD #_____	FIELD #_____
ıne / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
/ NO	YES / NO	YES / NO
5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

DOSE		INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	MED. INITIALS
DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.									

Dose Record

Tumor Dose Record

FIELD # 4	FIELD #	FIELD #
Supine / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
YES / NO	YES / NO	YES / NO
None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

CUMMULATIVE TX AREA	CUMMULATIVE TX AREA	CUMMULATIVE TX AREA
FIELD #	FIELD #	FIELD #

TUMOR DOSE				INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	MD INITIALS
IE	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.								
—		130	130																		
—		130	260																		
—		130	390																		
—		130	520																		
—		130	650																		
—		130	780																		
—		130	910																		
—		130	1040																		
—		130	1170																		
—		130	1300																		
—		130	1430																		
—		130	1560																		
—		130	1690																		
—		130	1820																		
—		130	1950																		
—		130	2080																		
—		130	2210	SC																	
—		130	2340	SC																	
—		130	2470	SC																	
—		130	2600	SC																	
—		130	2750	SC																	
—		130	2890	SC																	
—		130	3020	SC																	
—		130	3120	SC																	
—		130	3250	SC																	
—		130	3380	SC																	
—		130	3510	SC																	
—		130	3640	SC																	
—		130	3770	SC																	
—		130	3900	SC																	
—		130	4030	SC																	
—		130	4160	SC																	
—		130	4290	SC																	
—		130	4420	SC																	
—		130	4550	SC																	
—		130	4680	SC																	
—		130	4810	SC																	
—		130	4940	SC																	
—		130	5070	SC																	
—		130	5200	SC																	

		TOTAL DOSE				TOTAL DOSE
1	130	130		41	130	5330
2	130	260		42	130	5460
3	130	390		43	130	5590
4	130	520		44	130	5720
5	130	650		45	130	5850
6	130	780		46	130	5980
7	130	910		47	130	6110
8	130	1040		48	130	6240
9	130	1170		49	130	6370
10	130	1300		50	130	6500
11	130	1430		51	130	6630
12	130	1560		52	130	6760
13	130	1690		53	130	6890
14	130	1820		54	130	7020
15	130	1950		55	130	7150
16	130	2080		56	130	7280
17	130	2210		57	130	7410
18	130	2340		58	130	7540
19	130	2470		59	130	7670
20	130	2600		60	130	7800
21	130	2730		61	130	7930
22	130	2860		62	130	8060
23	130	2990		63	130	8190
24	130	3120		64	130	8320
25	130	3250		65	130	8450
26	130	3380		66	130	8580
27	130	3510		67	130	8710
28	130	3640		68	130	8840
29	130	3770		69	130	8970
30	130	3900		70	130	9100
31	130	4030		71	130	9230
32	130	4160		72	130	9360
33	130	4290		73	130	9490
34	130	4420		74	130	9620
35	130	4550		75	130	9750
36	130	4680		76	130	9880
37	130	4810		77	130	10010
38	130	4940		78	130	10140
39	130	5070		79	130	10270
40	130	5200		80	130	10400

MARDER DERMATOLOGY, ALLERGY, SKIN CANCER CENTER
9580 South Federal Highway (US 1)
Port St. Lucie, FL 34952

DIAGNOSIS AND LOCATION: _____

	DOSE	TOTAL DOSE	TECH INIT	PF	CHART ROUND	PHYS CHK
1	130	130				
2	130	260				
3	130	390				
4	130	520				
5	130	650				
6	130	780				
7	130	910				
8	130	1040				
9	130	1170				
10	130	1300				
11	130	1430				
12	130	1560				
13	130	1690				
14	130	1820				
15	130	1950				
16	130	2080				
17	130	2210				
18	130	2340				
19	130	2470				
20	130	2600				
21	130	2730				
22	130	2860				
23	130	2990				
24	130	3120				
25	130	3250				
26	130	3380				
27	130	3510			after 2	
28	130	3640				
29	130	3770			2/27/12	
30	130	3900				
31	130	4030				
32	130	4160				
33	130	4290				
34	130	4420			no [illegible]	
35	130	4550				
36	130	4680				
37	130	4810				
38	130	4940				
39	130	5070				
40	130	5200				

CPT CODE 77401

Individual Field I

Patient Name: Holz, Robert

Patient ID#:

Treatment Sheet # 1 of 1

Simulation Date: 12/7/09

Treatment Start Date: 12/7/09

Treatment Completion Date: 1/8/10

	FIELD # 1	FIELD # 2	FIELD #	
Tx Area	Rarm #7	Rarm #10		
PT Positioning	Supine / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side	Su
Head				
Arms / Hands	V	V		
Legs / Feet				
KV	90	90		
MA	pc 14			
Filter	80			
Cone / SSD	15 cm	15 cm		
Tx Time	14 sec	14 sec		
Lead Cutout	10 sec 0 sec YES / NO	YES / NO	YES / NO	
Bolus	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	No
Other				

DAILY INSTRUCTIONS / COMMENTS	DATE	ELAPS. CLNDR. DAYS	FX NO.	TIME	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TIME
Initial Treatment	12.7.09	1	1	9:15		—	130	130	MB		—	120	130	MB						
calculation	12-7-09	1	2	1:20		—	130	260	MB		—	130	260	MB						
redness	12809	2	3	9:00		—	130	390	MB		—	130	390	MB						
response to Tx	12809	2	4	1:00		—	130	520	MB		—	130	520	MB						
Physics Consult Req	12909	3	5	9:30		—	130	650	MB		—	130	650	MB						
Itching and	12909	3	6	1:20		—	130	780	MB		—	130	780	MB						
Stinging Sensation	121009	4	7	9:15		—	130	910	MB		—	130	910	MB						
response to	121009	4	8	1:25		—	130	1040	MB		—	130	1040	MB						
Treatment	121109	5	9	9:00		—	130	1170	MB		—	130	1170	MB						
Physics consult Req	121109	5	10	1:00		—	130	1300	MB		—	130	1300	MB						
Itching and	121409	6	11	9:30		—	130	1430	MB		—	130	1430	MB						
Stinging Sensation	121409	6	12	1:35		—	130	1560	MB		—	130	1560	MB						
Irritability to	121509	7	13	9:40		—	130	1690	MB		—	130	1690	MB						
Tx Site	121509	7	14	1:45		—	130	1820	MB		—	130	1820	MB						
Physics consult Req	121609	8	15	9:16		—	130	1950	MB		—	130	1950	MB						
Radiation Dermatitis	121609	8	16	1:30		—	130	2080	MB		—	130	2080	MB						
Clobetasol Cream	121709	9	17	9:11		—	130	2210	MB		—	130	2210	MB						
itching and	121709	9	18	1:20		—	130	2340	MB		—	130	2340	MB						
Stinging Sensation	121809	10	19	9:10		—	130	2470	MB		—	130	2470	MB						
Physics Consult Req	121809	10	20	2:15		—	130	2600	MB		—	130	2600	MB						
Radiation Dermatitis	122109	11	21	9:00		—	130	2730	MB		—	130	2730	MB						
Clobetazole Cream	122109	11	22	1:00		—	130	2860	MB		—	130	2860	MB						
scabbing and	122309	12	23	9:00		—	130	2990	MB		—	130	2990	MB						
peeling	12309	12	24	1:10		—	130	3120	MB		—	130	3120	MB						
Physics Consult Req	122909	13	25	9:05		—	130	3250	MB		—	130	3250	MB						
Treatment Calculation	12409	13	26	1:08		—	130	3380	MB		—	130	3380	MB						
Radiation Dermatitis	122809	14	27	9:00		—	130	3510	SL		—	130	3510	SL						
Clobetazole Cream	122809	14	28	1:00		—	130	3640	SL		—	130	3640	SL						
Tumor Shrinkage	12309	15	29	9:12		—	130	3770	SL		—	130	3770	SL						
Physics Consult Req	12309	15	30	1:15		—	130	3900	SL		—	130	3900	SL						
Radiation Dermatitis	1410	16	31	9:16		—	130	4030	SL		—	130	4030	SL						
Clobetazole Cream	1410	16	32	1:30		—	130	4160	SL		—	130	4160	SL						
Tumor Shrinkage	1510	17	33	9:00		—	130	4290	MB		—	130	4290	MB						
scabbing / peeling	1610	17	34	1:00		—	130	4420	MB		—	130	4420	MB						
Physics Consult Req	1610	18	35	9:08		—	130	4550	MB		—	130	4550	MB						
Tumor Shrinkage	1610	18	36	1:10		—	130	4680	MB		—	130	4680	MB						
Clobetasole Cream	1710	19	37	9:02		—	130	4810	MB		—	130	4810	MB						
Scabbing and	1710	19	38	1:05		—	130	4940	MB		—	130	4940	MB						
Peeling	1810	20	39	9:16		—	130	5070	MB		—	130	5070	MB						
Physics Consult Req	1810	20	40	1:20		—	130	5200	MB		—	130	5200	MB						

Name: Reed, William

Patient ID#

Treatment Sheet # 1 of 1

Simulation Date 12/2/2009

Treatment Start Date 12/2/2009

Treatment Completion Date 1/7/2010

	FIELD # 1	FIELD # 2	FIELD # 3
Tx Area	(R) Temple	Anterior Crown	(L) Mid Crown
PT Positioning	Supine / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
Head	/	/	/
Arms / Hands			
Legs / Feet			
KV	90	90	90
MA			
Filter			
Cone / SSD	15 cm	15 cm	15 cm
Tx Time	10 sec	10 sec	10 sec
Lead Cutout	YES / (NO)	YES / (NO)	YES / (NO)
Bolus	(None) / 0.5cm / 1.0 cm	(None) / 0.5cm / 1.0 cm	(None) / 0.5cm / 1.0 cm
Other			

DAILY INSTRUCTIONS / COMMENTS	DATE	ELAPS. CLNDR. DAYS	FX NO.	TIME	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TIM
Initial Treatment	12.209	1	1	9:01		—	130	130	SL		—	130	130	SL		—	130	130	SL	
calculation	12.209	1	2	1:10		—	130	260	SL		—	130	260	SL		—	130	260	SL	
(+) redness	12.309	2	3	9:05		—	130	390	SL		—	130	390	SL		—	130	390	SL	
response to Tx	12309	2	4	1:15		—	130	520	SL		—	130	520	SL		—	130	520	SL	
Physic consult Rea	12409	3	5	9:01		—	130	650	SL		—	130	650	SL		—	130	650	SL	
(+) itching and	12409	3	6	1:12		—	130	780	SL		—	130	780	SL		—	130	780	SL	
stinging sensation	12709	4	7	9:06		—	130	910	SL		—	130	910	SL		—	130	910	SL	
(+) response to	12709	4	8	1:19		—	130	1040	SL		—	130	1040	SL		—	130	1040	SL	
treatment	12809	5	9	9:01		—	130	1170	SL		—	130	1170	SL		—	130	1170	SL	
Physic consult Rea	12809	5	10	1:10		—	130	1300	SL		—	130	1300	SL		—	130	1300	SL	
(+) itching and	12909	6	11	9:05		—	130	1430	SL		—	130	1430	SL		—	130	1430	SL	
(+) stinging sensation	12909	6	12	1:20		—	130	1560	SL		—	130	1560	SL		—	130	1560	SL	
(+) irritability to	12.1009	7	13	9:01		—	130	1690	SL		—	130	1690	SL		—	130	1690	SL	
Tx Site	12.109	7	14	1:15		—	130	1820	SL		—	130	1820	SL		—	130	1820	SL	
physics consult Rea	12.1109	8	15	9:00		—	130	1950	SL		—	130	1950	SL		—	130	1950	SL	
(+) Radiation Dermatitis	12.1109	8	16	1:10		—	130	2080	SL		—	130	2080	SL		—	130	2080	SL	
Clobetasol cream	12.1409	9	17	9:05		—	130	2210	SL		—	130	2210	SL		—	130	2210	SL	
(+) itching and	12.1409	9	18	1:15		—	130	2340	SL		—	130	2340	SL		—	130	2340	SL	
Stinging sensation	12.1509	10	19	9:01		—	130	2470	SL		—	130	2470	SL		—	130	2470	SL	
Physics consult Rea	12.1509	10	20	1:20		—	130	2600	SL		—	130	2600	SL		—	130	2600	SL	
(+) Radiation Dermatitis	12.1609	11	21	9:05		—	130	2730	SL		—	130	2730	SL		—	130	2730	SL	
Clobetasol cream	12.1609	11	22	1:10		—	130	2860	SL		—	130	2860	SL		—	130	2860	SL	
(+) Scaling and	12.1709	12	23	9:01		—	130	2990	SL		—	130	2990	SL		—	130	2990	SL	
peeling	12.1709	12	24	1:20		—	130	3120	SL		—	130	3120	SL		—	130	3120	SL	
Physics consult Rea	12.1809	13	25	9:05		—	130	3250	SL		—	130	3250	SL		—	130	3250	SL	
Treatment Calculation	12.1809	13	26	1:25		—	130	3380	SL		—	130	3380	SL		—	130	3380	SL	
(+) Radiation Dermatitis	12.1909	14	27	9:01		—	130	3510	SL		—	130	3510	SL		—	130	3510	SL	
Clobetasol cream	12.1909	14	28	1:15		—	130	3640	SL		—	130	3640	SL		—	130	3640	SL	
(+) Tumor Shrinkage	12.2009	15	29	9:02		—	130	3770	SL		—	130	3770	SL		—	130	3770	SL	
physics consult Rea	12.2009	15	30	1:14		—	130	3900	SL		—	130	3900	SL		—	130	3900	SL	
Radiation Dermatitis	12.2109	16	31	9:01		—	130	4030	SL		—	130	4030	SL		—	130	4030	SL	
Clobetasol cream	12.2109	16	32	1:15		—	130	4160	SL		—	130	4160	SL		—	130	4160	SL	
(+) Tumor Shrinkage	1.4.10	17	33	9:06		—	130	4290	SL		—	130	4290	SL		—	130	4290	SL	
(+) Scaling and peeling	1.4.10	17	34	1:15		—	130	4420	SL		—	130	4420	SL		—	130	4420	SL	
physics consult Rea	1.5.10	18	35	9:01		—	130	4550	SL		—	130	4550	SL		—	130	4550	SL	
(+) Tumor shrinkage	1.5.10	18	36	1:06		—	130	4680	SL		—	130	4680	SL		—	130	4680	SL	
(+) Clobetasol cream	1.6.10	19	37	9:05		—	130	4810	SL		—	130	4810	SL		—	130	4810	SL	
(+) Scaling and	1.6.10	19	38	1:21		—	130	4940	SL		—	130	4940	SL		—	130	4940	SL	
peeling	1.7.10	20	39	9:01		—	130	5070	SL		—	130	5070	SL		—	130	5070	SL	
Physics consult Rea	1.7.10	20	40	1:15		—	130	5200	SL		—	130	5200	SL		—	130	5200	SL	

Patient Name Yates, Richard

Patient ID# _____

Treatment Sheet # 1 of 1

Simulation Date 3/9/2010

Treatment Start Date 3/9/2010

Treatment Completion Date 5/25/10

	FIELD # 1	FIELD # 2	FIELD # 3	
Tx Area	(R) eyebrow	(R) Dorsal Hand	(L) wrist	
PT Positioning	Supine / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side	Su
Head	V			
Arms / Hands		V	V	
Legs / Feet				
KV	90	90	90	
MA				
Filter				
Cone / SSD	15 cm	15 cm	15 cm	
Tx Time	10 sec	10 sec	10 sec	
Lead Cutout	YES / (NO)	YES / (NO)	YES / (NO)	
Bolus	(None) / 0.5cm / 1.0 cm	(None) / 0.5cm / 1.0 cm	(None) / 0.5cm / 1.0 cm	N
Other				

DAILY INSTRUCTIONS / COMMENTS	DATE	ELAPS. CLNDR. DAYS	FX NO.	TIME	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TIM
Initial Treatment	3.9	1	1			–	130	130	SL		–	130	130	SL		–	130	130	SL	
Calculation	3.9	1	2			–	130	260	SL		–	130	260	SL		–	130	260	SL	
(–) redness	3.10	2	3			–	130	390	SL		–	130	390	SL		–	130	390	SL	
Response to Tx	3.10	2	4			–	130	520	SL		–	130	520	SL		–	130	520	SL	
Physic consult Req	3.12	3	5			–	130	650	SL		–	130	650	SL		–	130	650	SL	
(–) itching and	3.12	3	6			–	130	780	SL		–	130	780	SL		–	130	780	SL	
Stinging sensation	3.18.	4	7			–	130	910	SL		–	130	910	SL		–	130	910	SL	
(+) response to	3.18	4	8			–	130	1040	SL		–	130	1040	SL		–	130	1040	SL	
treatment	3.19	5	9			–	130	1170	SL		–	130	1170	SL		–	130	1170	SL	
Physic consult Req	3.19	5	10			–	130	1300	SL		–	130	1300	SL		–	130	1300	SL	
(+) itching and	3.24	6	11			–	130	1430	SL		–	130	1430	SL		–	130	1430	SL	
(+) Stinging sensation	3.24.	6	12			–	130	1560	SL		–	130	1560	SL		–	130	1560	SL	
(+) Irritability to	4.13	7	13			–	130	1690	SL		–	130	1690	SL		–	130	1690	SL	
TX site	4.13	7	14			–	130	1820	SL		–	130	1820	SL		–	130	1820	SL	
Physics consult Req	4.14	8	15			–	130	1950	SL		–	130	1950	SL		–	130	1950	SL	
(+) Radiation Dermatitis	4.14	8	16			–	130	2080	SL		–	130	2080	SL		–	130	2080	SL	
Clobetasol cream	4.20	9	17			–	130	2210	SL		–	130	2210	SL		–	130	2210	SL	
(+) itching and	4.20	9	18			–	130	2340	SL		–	130	2340	SL		–	130	2340	SL	
Stinging sensation	4.22	10	19			–	130	2470	SL		–	130	2470	SL		–	130	2470	SL	
Physics consult Req	4.22	10	20			–	130	2600	SL		–	130	2600	SL		–	130	2600	SL	
(+) Radiation Dermatitis	4.29	11	21			–	130	2730	SL		–	130	2730	SL		–	130	2730	SL	
Clobetasol cream	4.29	11	22			–	130	2860	SL		–	130	2860	SL		–	130	2860	SL	
(+) Scaling and	4.30	12	23			–	130	2990	SL		–	130	2990	SL		–	130	2990	SL	
peeling	4.30	12	24			–	130	3120	SL		–	130	3120	SL		–	130	3120	SL	
Physics consult Req	5.5	13	25			–	130	3250	SL		–	130	3250	SL		–	130	3250	SL	
Treatment calculation	5.5	13	26			–	130	3380	SL		–	130	3380	SL		–	130	3380	SL	
(+) Radiation Dermatitis	5.6	14	27			–	130	3510	SL		–	130	3510	SL		–	130	3510	SL	
Clobetasol cream	5.6	15	28			–	130	3640	SL		–	130	3640	SL		–	130	3640	SL	
(+) Tumor Shrinkage	5.12	16	29			–	130	3770	SL		–	130	3770	SL		–	130	3770	SL	
Physics consult Req	5.12	17	30			–	130	3900	SL		–	130	3900	SL		–	130	3900	SL	
Radiation Dermatitis	5.13	18	31			–	130	4030	SL		–	130	4030	SL		–	130	4030	SL	
Clobetasol cream	5.13	19	32			–	130	4160	SL		–	130	4160	SL		–	130	4160	SL	
(+) Tumor shrinkage	5.18	20	33			–	130	4290	SL		–	130	4290	SL		–	130	4290	SL	
(+) Scaling and peeling	5.18	21	34			–	130	4420	SL		–	130	4420	SL		–	130	4420	SL	
Physics consult Req	5.20	22	35			–	130	4550	SL		–	130	4550	SL		–	130	4550	SL	
(+) Tumor shrinkage	5.20	23	36			–	130	4680	SL		–	130	4680	SL		–	130	4680	SL	
clobetasol cream	5.21	24	37			–	130	4810	SL		–	130	4810	SL		–	130	4810	SL	
(+) Scaling and	5.24	25	38			–	130	4940	SL		–	130	4940	SL		–	130	4940	SL	
peeling	5.25	26	39			–	130	5070	SL		–	130	5070	SL		–	130	5070	SL	
Physics consult Req	5.25	27	40			–	130	5200	SL		–	130	5200	SL		–	130	5200	SL	

Reviewed by:
Farhad Kader
FL License No TRP 77

Reviewed by:

Farhad Kader

FL License No TRP 77

Approved by:

Dr. Gary L. Marder, D.O.

Use lead shield at all times.

Reviewed by:

Farhad Kader
FL License No. TRP 77

Approved by:

Gary L. Marder, D.O.

Dr. Gary L. Marder
Attending Physician

Dr. Gary L. Marder
Attending Physician

Independent Calculations	
Comments / Recommendations	**Diagnosis :** See attached pathology report. **Physician :** Dr. Gary L. Marder **Plan:**Prescribed 3250cGy dose. Daily dose of 260cGy, two fractions per day with 130 cGy per fraction. Dose to be delivered to Dmax, energy 90kv at 15 cm ssd. **Physicist :** Calculation was reviewed, dosage appropriate with the one cone size and blocked area and other treatment parameters. **Conclusion:**Plan and date utilized in the patient care is accurate. Proceed / continue treatment with the present calculation. Documentation is complete.
	Use lead shield at all times.

Reviewed by:

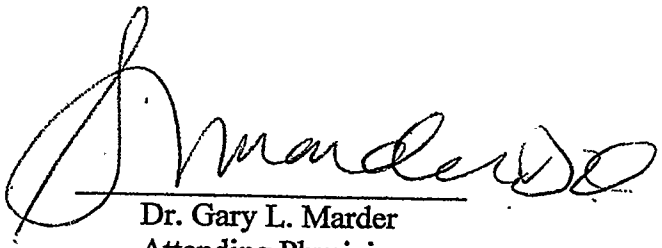
Farhad Kader
FL License No. TRP 77

Approved by:

Gary L. Marder, D.O.

Approved by: _____
Dr. Gary L. Marder
Attending Physician

CPT CODE 77402



Dr. Gary L. Marder
Attending Physician

Field Size	1 cm				
Effective Blocked Field Size	1 cm				
Field Size Factor	0.8947				
Inverse Square Factor	1				
Percent Depth Dose	Dmax 100%				
Time (Seconds)	11				
Calculated by:					
Reviewed by:					

Dose (cGy)	130				
Calibrated Output	9.9				
Field Size	3 cm				
Effective Blocked Field Size	3 cm				
Field Size Factor	0.9561				
Inverse Square Factor	1				
Percent Depth Dose	Dmax 100%				
Time (Seconds)	14				
Calculated by:					
Reviewed by:					

	Use lead shield at all times.

Reviewed by:

Farhad Kader
FL License No. TRP 77

Approved by:

Gary L. Marder, D.O.

Calculated by:					
Reviewed by:					

	Use lead shield at all times

Reviewed by:

Farhad Kader
FL License No. TRP 77

Approved by:

Gary L. Marder, D.O.

MARDER DERMATOLOGY, ALLERGY, SKIN CANCER CENTER
9580 South Federaral Highway (US1)
Port St. Lucie , Florida 34952

INITIAL TREATMENT TIME CALCULATION - CPT CODE 77300

Patient Name : THORNHILL, PATRICIA **Date :** 07/09/12

Total Dose : 3250 cGy **Dose per Fraction : 130 cGy**

Field	1				
Site / Location	Left Lower Forearm				
SSD	15 cm				
Treatment Depth	Dmax				
Energy	90 KV				
Added filtraton	0				
Dose (cGy)	130				
Calibrated Output	9.9				
Field Size	3 cm				
Effective Blocked Field Size	3 cm				
Field Size Factor	0.9561				
Inverse Square Factor	1				
Percent Depth Dose	Dmax 100%				
Time (Seconds)	14				
Calculated by:					
Reviewed by:					

CPT CODE 77401

Individual Field

Patient Name Casey, Patrick

Patient ID# _____

Treatment Sheet # 1 of 1

Simulation Date 2/2/10

Treatment Start Date 2/2/10

Treatment Completion Date 3/13/10

	FIELD # 1	FIELD # 2	FIELD # 3
Tx Area	(L) Scapula	(L) forearm	(L) inner canthus
PT Positioning	Supine / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
Head			✓
Arms / Hands		✓	
Legs / Feet			
KV	90	90	90
MA			
Filter			
Cone / SSD	15 cm	15 cm	15 cm
Tx Time	10 sec each	10 sec	10 sec
Lead Cutout	YES / (NO)	YES / (NO)	YES / (NO)
Bolus	(None) / 0.5cm / 1.0 cm	(None) / 0.5cm / 1.0 cm	(None) / 0.5cm / 1.0 cm
Other			

DAILY INSTRUCTIONS / COMMENTS	DATE	ELAPS. CLNDR. DAYS	FX NO.	TIME	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.	TUMOR DOSE TIME	DIODE	DOSE	CUM.	INT.
INITIAL TREATMENT	2.2	1	1	8:59		—	130	130	SL		—	130	130	SL		—	130	130	SL
CALCULATION	2.2	1	2	1:10		—	130	260	SL		—	130	260	SL		—	130	260	SL
(+) REDNESS	2.4	2	3	9:10		—	130	390	SL		—	130	390	SL		—	130	390	SL
(+) RESPONSE TO RT	2.4	2	4	1:15		—	130	520	SL		—	130	520	SL		—	130	520	SL
PHYSICS CONSULT	2.5	3	5	9:05		—	130	650	SL		—	130	650	SL		—	130	650	SL
(+) REDNESS	2.5	3	6	1:10		—	130	780	SL		—	130	780	SL		—	130	780	SL
(+) RESPONSE TO RT	2.9	4	7	9:02		—	130	910	SL		—	130	910	SL		—	130	910	SL
	2.9	4	8	1:10		—	130	1040	SL		—	130	1040	SL		—	130	1040	SL
	2.10	5	9	9:05		—	130	1170	SL		—	130	1170	SL		—	130	1170	SL
PHYSICS CONSULT	2.10	5	10	1:16		—	130	1300	SL		—	130	1300	SL		—	130	1300	SL
(-) ITCHINESS AND	2.11	6	11	9:01		—	130	1430	SL		—	130	1430	SL		—	130	1430	SL
(-) STINGING SENSATION	2.11	6	12	1:05		—	130	1560	SL		—	130	1560	SL		—	130	1560	SL
(-) BURNING SENSATION	2.12	7	13	9:10		—	130	1690	SL		—	130	1690	SL		—	130	1690	SL
	2.17	7	14	1:16		—	130	1820	SL		—	130	1820	SL		—	130	1820	SL
PHYSICS CONSULT	2.15	8	15	9:06		—	130	1950	SL		—	130	1950	SL		—	130	1950	SL
(-) ITCHINESS AND	2.15	8	16	1:15		—	130	2080	SL		—	130	2080	SL		—	130	2080	SL
STINGING SENSATION	2.16	9	17	9:03		—	130	2210	SL		—	130	2210	SL		—	130	2210	SL
(-) BURNING SENSATION	2.16	9	18	1:10		—	130	2340	SL		—	130	2340	SL		—	130	2340	SL
	2.17	10	19	9:01		—	130	2470	SL		—	130	2470	SL		—	130	2470	SL
PHYSICS CONSULT	2.17	10	20	1:05		—	130	2600	SL		—	130	2600	SL		—	130	2600	SL
(+) RT DERMATITIS	2.18	11	21	9:05		—	130	2730	SL		—	130	2730	SL		—	130	2730	SL
(+) CLOBETASOL CREAM	2.18	11	22	1:10		—	130	2860	SL		—	130	2860	SL		—	130	2860	SL
(+) IRRITATION ON THE	3.1	12	23	9:10		—	130	2990	SL		—	130	2990	SL		—	130	2990	SL
RT SITE	3.1	12	24	1:20		—	130	3120	SL		—	130	3120	SL		—	130	3120	SL
PHYSICS CONSULT	3.2	13	25	9:15		—	130	3250	SL		—	130	3250	SL		—	130	3250	SL
TREATMENT CALCULATION	3.2	13	26	1:20		—	130	3380	SL		—	130	3380	SL		—	130	3380	SL
(+) RADIATION DERMATITIS	3.3	14	27	9:10		—	130	3510	SL		—	130	3510	SL		—	130	3510	SL
CLOBETASOL CREAM	3.3	14	28	1:20		—	130	3640	SL		—	130	3640	SL		—	130	3640	SL
	3.5	15	29	9:12		—	130	3770	SL		—	130	3770	SL		—	130	3770	SL
PHYSICS CONSULT	3.5	15	30	1:20		—	130	3900	SL		—	130	3900	SL		—	130	3900	SL
(+) TUMOR SHRINKAGE	3.9	16	31	9:01		—	130	4030	SL		—	130	4030	SL		—	130	4030	SL
(+) SCABBING	3.9	16	32	1:10		—	130	4160	SL		—	130	4160	SL		—	130	4160	SL
(+) PEELING	3.10	17	33	9:10		—	130	4290	SL		—	130	4290	SL		—	130	4290	SL
CLOBETASOL CREAM	3.10	17	34	1:25		—	130	4420	SL		—	130	4420	SL		—	130	4420	SL
PHYSICS CONSULT	3.11	18	35	9:01		—	130	4550	SL		—	130	4550	SL		—	130	4550	SL
(+) TUMOR SHRINKAGE	3.11	18	36	1:10		—	130	4680	SL		—	130	4680	SL		—	130	4680	SL
(+) SCABBING	3.12	19	37	9:10		—	130	4810	SL		—	130	4810	SL		—	130	4810	SL
(+) PEELING	3.12	19	38	1:15		—	130	4940	SL		—	130	4940	SL		—	130	4940	SL
CLOBETASOL CREAM	3.15	20	39	9:01		—	130	5070	SL		—	130	5070	SL		—	130	5070	SL
PHYSICS CONSULT	3.15	20	40	1:10		—	130	5200	SL		—	130	5200	SL		—	130	5200	SL

34
83
117
IV
131

Record

D #_____	FIELD #_____	FIELD #_____
rone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
ES / NO	YES / NO	YES / NO
.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

OR DOSE			TUMOR DOSE					TUMOR DOSE				
DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.	TIME	DIODE	DOSE	CUM.	INT.

Tumor Dose Record

CUMMULATIVE TX AREA	CUMMULATIVE TX AREA	CUMMULATIVE TX AREA
FIELD #	FIELD #	FIELD #

FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS

ATOLOGY, ALLERGY, SKIN CANCER CENTER
9580 South Federal Highway (US 1)
Port St. Lucie, FL 34952

l: _____

TOTAL DOSE	TECH INIT	PF	CHART ROUND	PHYS CHK
130				
260				
390				
520				
650				
780				
910				
1040				
1170				
1300				
1430				
1560				
1690				
1820				
1950				
2080				
2210				
2340				
2470				
2600				
2730				
2860				
2990				
3120				
3250				
3380				
3510			after 2	
3640				
3770			2/27/12	
3900				
4030				
4160				
4290				
4420			no more records	
4550				
4680				
4810				
4940				
5070				
5200				

ıse Record

FIELD # 9	FIELD #	FIELD #
Upper chest		
e / Prone / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
10		
5 SVM		
15 sec		
YES / NO	YES / NO	YES / NO
/ 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE TX AREA	CUMMULATIVE TX AREA	CUMMULATIVE TX AREA
FIELD #	FIELD #	FIELD #

TUMOR DOSE			INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS
DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.									
1	1220	1220	MB																		
1	1220	2440	MB																		
1	1220	3660	MB																		
1	1220	4880	MB																		
1	1220	6100	MB																		
1	1220	7320	MB																		
1	1220	8540	MB																		
1	1220	9760	MB																		
1	1220	10980	MB																		
1	1220	12200	MB																		
1	1220	13420	MB																		
1	1220	14640	MB																		
1	1220	15860	MB																		
1	1220	17080	MB																		
1	1220	18300	MB																		
1	1220	19520	MB																		
1	1220	20740	MB																		
1	1220	21960	MB																		
1	1220	23180	MB																		
1	1220	24400	MB																		
1	1220	25620	MB																		
1	1220	26840	MB																		
1	1220	28060	MB																		
1	1220	29280	MB																		
1	1220	30500	MB																		
1	1220	31720	MB																		
1	1220	32940	MB																		

MARDER DERMATOLOGY, ALLERGY, SKIN CANCER CENTER
9580 South Federaral Highway (US1)
Port St. Lucie , Florida 34952

INITIAL TREATMENT TIME CALCULATION - CPT CODE 77300

Patient Name : Yates, Richard **Date :** 05/05/10

Total Dose : 5200 cGy **Dose per Fraction : 130 cGy**

Field	2				
Site / Location	Right Lat. Dorsum Hand				
SSD	15 cm				
Treatment Depth	Dmax				
Energy	90 KV				
Added filtraton	0				
Dose (cGy)	130				
Calibrated Output	9.9				
Field Size	1 cm				
Effective Blocked Field Size	1 cm				
Field Size Factor	0.8947				
Inverse Square Factor	1				
Percent Depth Dose	Dmax 100%				
Time (Seconds)	11				
Calculated by:					
Reviewed by:					

MARDER DERMATOLOGY, ALLERGY, SKIN CANCER CENTER
9580 South Federaral Highway (US1)
Port St. Lucie , Florida 34952

INITIAL TREATMENT TIME CALCULATION - CPT CODE 77300

Patient Name : Yates, Richard **Date :** 05/05/10

Total Dose : 5200 cGy **Dose per Fraction :** 130 cGy

Field	2				
Site / Location	Right Lat. Dorsum Hand				
SSD	15 cm				
Treatment Depth	Dmax				
Energy	90 KV				
Added filtraton	0				
Dose (cGy)	130				
Calibrated Output	9.9				
Field Size	1 cm				
Effective Blocked Field Size	1 cm				
Field Size Factor	0.8947				
Inverse Square Factor	1				
Percent Depth Dose	Dmax 100%				
Time (Seconds)	11				
Calculated by:					
Reviewed by:					

MARDER DERMATOLOGY, ALLERGY, SKIN CANCER CENTER
9580 South Federaral Highway (US1)
Port St. Lucie , Florida 34952

INITIAL TREATMENT TIME CALCULATION - CPT CODE 77300

Patient Name : Yates, Richard **Date :** 05/05/10

Total Dose : 5200 cGy **Dose per Fraction : 130 cGy**

Field	2				
Site / Location	Right Lat. Dorsum Hand				
SSD	15 cm				
Treatment Depth	Dmax				
Energy	90 KV				
Added filtraton	0				
Dose (cGy)	130				
Calibrated Output	9.9				
Field Size	1 cm				
Effective Blocked Field Size	1 cm				
Field Size Factor	0.8947				
Inverse Square Factor	1				
Percent Depth Dose	Dmax 100%				
Time (Seconds)	11				
Calculated by:					
Reviewed by:					

Record

#_____	FIELD #_____	FIELD #_____
ıne / L or R Side	Supine / Prone / L or R Side	Supine / Prone / L or R Side
/ NO	YES / NO	YES / NO
5cm / 1.0 cm	None / 0.5cm / 1.0 cm	None / 0.5cm / 1.0 cm

Tumor Dose Record

CUMMULATIVE	CUMMULATIVE	CUMMULATIVE
TX AREA	TX AREA	TX AREA
FIELD #	FIELD #	FIELD #

DOSE		INT.	TUMOR DOSE				INT.	TUMOR DOSE				INT.	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	FRACT. DOSE	TOTAL DOSE	PHYSICS INITIALS	M.D. INITIALS
DOSE	CUM.		TIME	DIODE	DOSE	CUM.		TIME	DIODE	DOSE	CUM.									

SSD	95 cm				
Treatment Depth	Dmax				
Energy	90 KV				
Added filtraton	0				
Dose (cGy)	130				
Calibrated Output	9.9				
Field Size	3 cm				
Effective Blocked Field Size	3 cm				
Field Size Factor	0.9561				
Inverse Square Factor	1				
Percent Depth Dose	Dmax 100%				
Time (Seconds)	10				
Calculated by:					
Reviewed by:					

Calculated by:					
Reviewed by:					

Calculated by:					
Reviewed by:					

Thank you.

Sincerely,

Gary L. Marder, D.O.
Board Certified Dermatologist
Assistant Clinical Professor of Dermatology
Assistant Clinical Professor of Surgery
Southeastern/Nova University

Associate Professor of Dermatology
U.O.M.H.S./Des Moines University
Des Moines, Iowa

Thank you,

Sincerely,

Gary L. Marder, D.O.
Board Certified Dermatologist
Assistant Clinical Professor of Dermatology
Assistant Clinical Professor of Surgery
Southeastern/Nova University

Associate Professor of Dermatology
U.O.M.H.S./Des Moines University
Des Moines, Iowa

Thank you.

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Board Certified Dermatologist
Assistant Clinical Professor of Dermatology
Assistant Clinical Professor of Surgery
Southeastern/Nova University

Associate Professor of Dermatology
U.O.M.H.S./Des Moines University
Des Moines, Iowa

Thank you,

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Gary L. Marder, D.O.
Board Certified Dermatologist
Assistant Clinical Professor of Dermatology
Assistant Clinical Professor of Surgery
Southeastern/Nova University

Associate Professor of Dermatology
U.O.M.H.S./Des Moines University
Des Moines, Iowa

Name of claimant or representative: Dr. Gary L. Marden, D.O.

Signature of claimant or representative:

Request for clerical error reopening

	Originally submitted as	Correction
Procedure or diagnostic code submitted incorrectly:		
Modifier omitted or submitted incorrectly:		
Provider number submitted incorrectly:		
Quantity billed submitted incorrectly:		
Billed amount submitted incorrectly:		
ZIP code submitted incorrectly:		

Thank you,

Sincerely,

Gary L. Marder, D.O.
Board Certified Dermatologist
Assistant Clinical Professor of Dermatology
Assistant Clinical Professor of Surgery
Southeastern/Nova University

Associate Professor of Dermatology
U.O.M.H.S./Des Moines University
Des Moines, Iowa

Comments / Recommendations	**Diagnosis :** See attached pathology report. **Physician :** Dr. Gary L. Marder **Plan:**Prescribed 3250cGy dose. Daily dose of 260cGy, two fractions per day with 130 cGy per fraction. Dose to be delivered to Dmax, energy 90kv at 15 cm ssd. **Physicist :** Calculation was reviewed, dosage appropriate with the one cone size and blocked area and other treatment parameters. **Conclusion:**Plan and date utilized in the patient care is accurate. Proceed / continue treatment with the present calculation. Documentation is complete.
	Use lead shield at all times.

Reviewed by:

Farhad Kader
FL License No. TRP 77

Approved by:

Gary L. Marder, D.O.

Calculated by:					
Reviewed by:					

Dr. Gary L. Marder
Attending Physician

Calculated by:					
Reviewed by:					

Thank you.

Sincerely,

Gary L. Marder, D.O.
Board Certified Dermatologist
Assistant Clinical Professor of Dermatology
Assistant Clinical Professor of Surgery
Southeastern/Nova University

Associate Professor of Dermatology
U.O.M.H.S./Des Moines University
Des Moines, Iowa

Name of claimant or representative: Dr. Gary L. Marder, D.O.

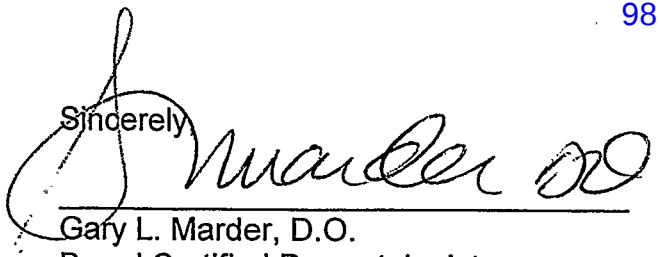
Signature of claimant or representative:

Request for clerical error reopening

	Originally submitted as	Correction
Procedure or diagnostic code submitted incorrectly:		
Modifier omitted or submitted incorrectly:		
Provider number submitted incorrectly:		
Quantity billed submitted incorrectly:		
Billed amount submitted incorrectly:		
ZIP code submitted incorrectly:		

Thank you.

Sincerely,



Gary L. Marder, D.O.
Board Certified Dermatologist
Assistant Clinical Professor of Dermatology
Assistant Clinical Professor of Surgery
Southeastern/Nova University

Associate Professor of Dermatology
U.O.M.H.S./Des Moines University
Des Moines, Iowa

Thank you.

Sincerely,

Dr. Gary L. Marder, D.O.
Board Certified Dermatologist
Assistant Clinical Professor of Dermatology
Assistant Clinical Professor of Surgery
Southeastern/Nova University

Associate Professor of Dermatology
U.O.M.H.S./Des Moines University
Des Moines, Iowa

ALLERGY, DERMATOLOGY & SKIN CANCER CENTER
DR. GARY L. MARDER, D.O., F.A.A.C.S.
9580 South Federal Highway
Port St Lucie, FL 34952
772 335-1500

Florida Society of Dermatology
Florida Society of Dermatologic Surgery
American Society of Dermatologic Surgery
Dermatologic Radiotherapy
International Society of Dermatologic Surgery

July11, 2014

CPT/HCPCS code:	77402
Name of claimant or representative:	DR. GARY L. MARDER, M. O.
Signature of claimant or representative:	Marder DO

Request for clerical error reopening

	Originally submitted as	Correction
Procedure or diagnostic code submitted incorrectly:		
Modifier omitted or submitted incorrectly:		
Provider number submitted incorrectly:		
Quantity billed submitted incorrectly:		
Billed amount submitted incorrectly:		
ZIP code submitted incorrectly:		

CPT/HCPCS code:	77402
Name of claimant or representative:	DR. GARY L. MARDER, M. O.
Signature of claimant or representative:	Marder DO

Request for clerical error reopening

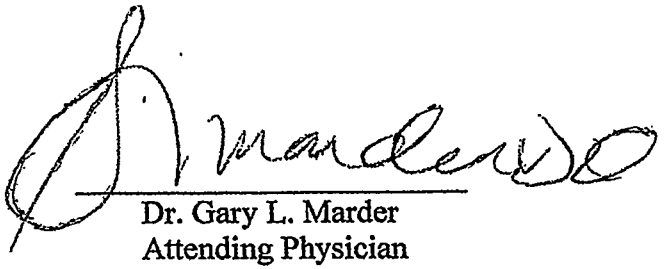
	Originally submitted as	Correction
Procedure or diagnostic code submitted incorrectly:		
Modifier omitted or submitted incorrectly:		
Provider number submitted incorrectly:		
Quantity billed submitted incorrectly:		
Billed amount submitted incorrectly:		
ZIP code submitted incorrectly:		

Thank you,

Sincerely,

Gary L. Marder, D.O.
Board Certified Dermatologist
Assistant Clinical Professor of Dermatology
Assistant Clinical Professor of Surgery
Southeastern/Nova University

Associate Professor of Dermatology
U.O.M.H.S./Des Moines University
Des Moines, Iowa



Dr. Gary L. Marder
Attending Physician

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000145

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% crm BID + F/U c Dr in 2 weeks

MSW-OKE-000147

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol Crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- Cont Clobetasol Crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	Cont Clobetasol .05% Crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% Crm BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor Shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000150

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c MM in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	N O T E S	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% crm BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID.
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000154

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% crm BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema ± scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol Crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema ± scaling	- cont Clobetasol Crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage ± erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage ± ⊕ Erythema	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% crm BID + FU ± Onc in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + F/U c ON in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% crm BID + FU c OM in 2 weeks

MSW-OKE-000158

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000159

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	SIP 5 RT - no evidence of radiation dermatitis	
	SIP 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	SIP 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	SIP 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	SIP 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	SIP 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	SIP 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	SIP 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- Cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000161

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000162

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% crm BID + Flu c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol Crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol Crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% Crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% Crm BID + F/U c Onc in 2 weeks

MSW-OKE-000165

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clovetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clovetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- Cont Clovetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clovetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clovetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	Cont Clovetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. responded very well to RT.	cont Clovetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000166

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% crm BID + F/U c Onc in 2 weeks

MSW-OKE-000167

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	N O T E S	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clovetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clovetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clovetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clovetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clovetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clovetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. responded very well to RT.	cont Clovetasol .05% CRM BID + FU c MM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clovetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clovetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clovetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clovetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clovetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clovetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. responded very well to RT.	cont Clovetasol .05% crm BID + FU c MD in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor Shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c B/D .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% B/D.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% B/D
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% B/D
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% B/D.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM B/D
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM B/D + 5FU c OV in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + F/U c OM in 2 weeks

MSW-OKE-000175

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000176

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000177

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% crm BID + FU c Onc in 2 weeks

MSW-OKE-000178

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES
	S/P 5 RT - no evidence of radiation dermatitis
	S/P 10 RT - mild radiation dermatitis - start Clobetasol c BID .05% slight erythema c scaling
	S/P 15 RT - mild radiation dermatitis - cont Clobetasol crm .05% BID. slight erythema + scaling
	S/P 20 RT - ⊕ Radiation dermatitis - cont Clobetasol crm .05% BID erythema c scaling
	S/P 25 RT - ⊕ Radiation dermatitis - cont ⊕ tumor shrinkage c erythema Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis - cont ⊕ Erythema + scaling Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis cont ⊕ tumor shrinkage c ⊕ Erythema Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis cont Clobetasol ⊕ Erythema ⊕ Scaling ⊕ tumor .05% crm BID Shrinkage. Pt. Responded very + FU c well to RT. OV in 2 weeks.

MSW-OKE-000180

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000181

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol Crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol Crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% Crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% Crm BID + FU c OM in 2 weeks

MSW-OKE-000182

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol crm .05% BID.
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% crm BID + FU c Onc in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000185

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000186

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000187

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OV in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor Shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c ONC in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c Onc in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol Crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol Crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% Crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% Crm BID + Flu c Crm in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000194

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + F/U c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID.
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% crm BID + F/U c Onc in 2 weeks.

MSW-OKE-000197

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- Cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- Cont Clobetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	Cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% crm BID + FU c Onc in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000200

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000201

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + F/U c OM in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c B/D .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% B/D.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% B/D
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% B/D
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% B/D.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM B/D
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM B/D + F/U c OM in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c B/D .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% B/D.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% B/D
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% B/D.
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% B/D.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM B/D
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM B/D + F/U c ON in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + F/U c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol Crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- Cont Clobetasol Crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	Cont Clobetasol .05% Crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% Crm BID + FU c OM in 2 weeks

MSW-OKE-000206

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c B/D .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% B/D.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% B/D
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% B/D
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% B/D.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM B/D
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM B/D + FU c OM in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000208

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol crm .05% BID.
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% crm BID + FU c Onc in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol Crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol Crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% Crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% Crm BID + Flu. c Crm in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + 5FU c OV in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c Onc in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% crm BID + F/U c Onc in 2 weeks.

MSW-OKE-000213

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c B/D .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% B/D.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% B/D
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% B/D
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% B/D.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM B/D
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM B/D + F/U c Onc in 2 weeks

MSW-OKE-000215

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c B/D .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% B/D.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% B/D
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% B/D
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% B/D.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM B/D
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM B/D + F/U c Onc in 2 weeks

MSW-OKE-000216

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema ē scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema ē scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage ē erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage ē ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU ē ON in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c Onc in 2 weeks

MSW-OKE-000218

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + 5FU c Onin 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- Cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + F/U c OM in 2 weeks

MSW-OKE-000220

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000221

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000222

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000223

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% crm BID + F/U c OM in 2 weeks.

MSW-OKE-000225

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol Crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol Crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% Crm BID + F/U c OM in 2 weeks.

MSW-OKE-000226

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000227

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000228

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID.
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c Onc in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID.
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000230

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c B/D .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% B/D.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% B/D
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% B/D
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% B/D.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM B/D
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM B/D + F/U c OM in 2 weeks.

MSW-OKE-000232

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c B/D .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% B/D.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% B/D
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% B/D
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% B/D.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM B/D
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM B/D + F/U c OM in 2 weeks.

MSW-OKE-000233

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000234

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema & scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema & scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage & erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage & ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c Onc in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	SIP 5 RT - no evidence of radiation dermatitis	
	SIP 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	SIP 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	SIP 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	SIP 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	SIP 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	SIP 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	SIP 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c Dr in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% crm BID + FU c Dr in 2 weeks

MSW-OKE-000238

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol crm .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol crm .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% crm BID + F/U c OM in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + F/U c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c B.I.D. .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol Crm .05% B.I.D.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol Crm .05% B.I.D.
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% B.I.D.
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% B.I.D.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% crm B.I.D.
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% crm B.I.D. + F.U. c ONC in 2 weeks

MSW-OKE-000241

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c Onc in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + F/U c Onc in 2 weeks

MSW-OKE-000243

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	Cont Clobetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + F/U c OM in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + F/U c MD in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c MM in 2 weeks.

MSW-OKE-000247

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c Onc in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- Cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c MM in 2 weeks.

MSW-OKE-000250

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000251

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	SIP 5 RT - no evidence of radiation dermatitis	
	SIP 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	SIP 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	SIP 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	SIP 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	SIP 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	SIP 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	SIP 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID.
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000254

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID.
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000255

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor Shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000256

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000257

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000258

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor Shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000259

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clovetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clovetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clovetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clovetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clovetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clovetasol .05% crm BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clovetasol .05% CRM BID + F/U c OM in 2 weeks

MSW-OKE-000260

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- Cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + F/U c OM in 2 weeks

MSW-OKE-000261

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	N O T E S	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000262

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. Responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000263

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	SIP 5 RT - no evidence of radiation dermatitis	
	SIP 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	SIP 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	SIP 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	SIP 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	SIP 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	SIP 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	Cont Clobetasol .05% crm BID
	SIP 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000264

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	Cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling.	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks.

MSW-OKE-000266

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000267

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% BID.
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c MD in 2 weeks.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

MSW-OKE-000269

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + F/U c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythena c scaling	- start Clobetasol c B/D .05%
	S/P 15 RT - mild radiation dermatitis slight erythena + scaling	- cont Clobetasol CRM .05% B/D.
	S/P 20 RT - ⊕ Radiation dermatitis erythena c scaling	- cont Clobetasol CRM .05% B/D
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythena	- cont Clobetasol c .05% B/D
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythena + scaling	- cont Clobetasol c .05% B/D.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythena	cont Clobetasol .05% CRM B/D
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythena ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM B/D + F/U c OM in 2 weeks.

MSW-OKE-000271

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME: _____

LOCATION: _____

DATE	NOTES	
	S/P 5 RT - no evidence of radiation dermatitis	
	S/P 10 RT - mild radiation dermatitis slight erythema c scaling	- start Clobetasol c BID .05%
	S/P 15 RT - mild radiation dermatitis slight erythema + scaling	- cont Clobetasol CRM .05% BID.
	S/P 20 RT - ⊕ Radiation dermatitis erythema c scaling	- cont Clobetasol CRM .05% BID
	S/P 25 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c erythema	- cont Clobetasol c .05% BID
	S/P 30 RT - ⊕ Radiation dermatitis ⊕ Erythema + scaling	- cont Clobetasol c .05% BID.
	S/P 35 RT - ⊕ Radiation dermatitis ⊕ tumor shrinkage c ⊕ Erythema	cont Clobetasol .05% CRM BID
	S/P 40 RT - ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage. Pt. responded very well to RT.	cont Clobetasol .05% CRM BID + FU c OM in 2 weeks

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c DM.	

MSW-OKE-000274

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	N O T E S
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c̄ DM.

MSW-OKE-000275

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c slight erythema + itch .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol tumor is less tender .05% c-BID
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c Scaling Clobetasol ⊕tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕Scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ PM.	

MSW-OKE-000277

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c̄ DM.	

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c slight erythema + itch .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol tumor is less tender .05% c-BID
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c scaling Clobetasol ⊕tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c PM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	N O T E S
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID.
	slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont
	⊕ Erythema ⊕ Scaling Clobetasol .05% c-BID
	tumor is less tender
	S/P 15 RT - ⊕ Radiation dermatitis - cont
	Erythema c scaling Clobetasol .05% CRM BID.
	⊕ tumor shrinkage
	S/P 20 RT - ⊕ Radiation dermatitis cont
	⊕ erythema ⊕ scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis
	⊕ Erythema ⊕ Scaling
	⊕ tumor shrinkage
	Pt. responded very well to
	RT. Pt. to cont Clobetasol .05%
	cream BID x 2 weeks +
	Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont Clobetasol .05% c-BID ⊕Erythema ⊕Scaling tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Clobetasol .05% CRM BID. Erythema c̄ scaling ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont Clobetasol .05% BID. ⊕erythema ⊕scaling
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ PM.

MSW-OKE-000281

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c̄ DM.	

MSW-OKE-000282

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c DM.	

MSW-OKE-000284

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont Clobetasol .05% c-BID ⊕ Erythema ⊕ Scaling tumor is less tender
	S/P 15 RT - ⊕ Radiation dermatitis - cont Clobetasol .05% CRM BID. Erythema c scaling ⊕ tumor shrinkage
	S/P 20 RT - ⊕ Radiation dermatitis cont Clobetasol .05% BID. ⊕ erythema ⊕ scaling
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c PM.

MSW-OKE-000286

Marder Dermatology, Cosmetics & Skin Cancer Center

9580 S. Federal Highway, Port St. Lucie, Florida 34952

Patient Name:

Diagnosis Codes:

1._____ 3._____

2._____ 4._____

Date of Service	Place of Service	Type of Service	CPT:	Modifier	Diagnosis Codes	Charges	Units

Medication: **Services:** **Amount Due:** **Balance:**

$_____ $_____ $_____ $_____

Medications :

Charges:

Acne Away

Amoxicillin 500 mg **Clioquinol Cream 3%** **Gentamicin Ointment 0.1%**

BP Gel 10% **Clobetasol Cream 0.05%** **Minus Sol Sunscreen**

Bioflavonoids **Clobetasol Solution 0.05%** **Triamcinolone 0.1%**

Insurance:_____ **Co-Pay $:**_____

Secondary Ins:_____ **Co-Insurance:**_____

Deductible:_____ **RX:**_____ **Follow up visit:**_____

☆ ~~Suggs - Tuesday~~ Thursday

IV Williamson - ⓛ canthus, ⓛ cheek, ⓡ arm, ⓡ leg

II ~~Calton, Jas. -~~ crown x 2

III ~~Hoback - ⓛ forearm, ⓡ forearm, back~~

II ~~Martin - ⓡ ↓ arm~~

X ~~McBurney - b back/should. ⓛ elbow, ⓛ post ↓arm~~
ⓛ ↓ arm, ⓛ antecub. fossa

VII Moss - ⓡ ~~parietal~~, ⓛ ↑ eyebrow, ⓡ ↑ ear
ⓛ ear, ⓡ ↓ arm, ⓛ elbow, ⓡ ↓ ear

III Peer - mid-forehead, ⓡ dorsal hand, ⓡ ↓ arm

☆ Herbuger - 3/5 1cc cort., off x 2 d.

III Tucker - ⓑ temple, ⓡ ↑ arm 4th site? ?

XIII Ramsey

Ellis Prevatt - 4th Thurs.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID.
	slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont
	⊕ Erythema ⊕ Scaling Clobetasol .05% c-BID
	Tumor is less tender
	S/P 15 RT - ⊕ Radiation dermatitis - cont
	Erythema c̄ scaling Clobetasol .05% CRM BID.
	⊕ tumor shrinkage
	S/P 20 RT - ⊕ Radiation dermatitis cont
	⊕ erythema ⊕ scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis
	⊕ Erythema ⊕ Scaling
	⊕ tumor shrinkage
	Pt. responded very well to
	RT. Pt. to cont Clobetasol .05%
	cream BID x 2 weeks +
	FLU c̄ DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont Clobetasol .05% c-BID ⊕ Erythema ⊕ Scaling tumor is less tender
	S/P 15 RT - ⊕ Radiation dermatitis - cont Clobetasol .05% CRM BID. Erythema c scaling ⊕ tumor shrinkage
	S/P 20 RT - ⊕ Radiation dermatitis cont Clobetasol .05% BID. ⊕ erythema ⊕ scaling
	S/P 25 RT ⊕ Radiation dermatitis
	⊕ Erythema ⊕ Scaling
	⊕ tumor shrinkage
	Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks +
	Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT- mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT- mild radiation dermatitis ⊕Erythema ⊕Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT- ⊕Radiation dermatitis Erythema c̄ scaling ⊕tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT- ⊕Radiation dermatitis ⊕erythema ⊕scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

MSW-OKE-000292

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c PM.	

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

MSW-OKE-000294

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start slight erythema + itch Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol tumor is less tender .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c̄ scaling Clobetasol ⊕ tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c̄ DM.

MSW-OKE-000295

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c̄ DM.	

MSW-OKE-000297

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c scaling Clobetasol .05% CRM BID. ⊕ tumor shrinkage
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start slight erythema + itch Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol tumor is less tender .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c̄ scaling Clobetasol ⊕ tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c̄ DR.

MSW-OKE-000299

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c DM.	

MSW-OKE-000300

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

MSW-OKE-000301

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start slight erythema + itch Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol tumor is less tender .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c̄ scaling Clobetasol ⊕ tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c DM.

MSW-OKE-000302

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c̄ DM.	

MSW-OKE-000303

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c slight erythema + itch .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont
	⊕ Erythema ⊕ Scaling Clobetasol
	tumor is less tender .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis - cont
	Erythema c̄ scaling Clobetasol
	⊕ tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis cont
	⊕ erythema ⊕ scaling Clobetasol c
	.05% BID.
	S/P 25 RT ⊕ Radiation dermatitis
	⊕ Erythema ⊕ Scaling
	⊕ tumor shrinkage
	Pt. responded very well to
	RT. Pt. to cont Clobetasol .05%
	cream BID x 2 weeks +
	Flu c̄ DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c slight erythema + itch .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol tumor is less tender .05% c-BID
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c scaling Clobetasol ⊕tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c PM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c̄ DM.	

MSW-OKE-000306

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	— cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

MSW-OKE-000307

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

MSW-OKE-000309

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol .05% BID.
	S/P 10 RT - Mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start slight erythema + itch Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol tumor is less tender .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c̄ scaling Clobetasol ⊕ tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FLU c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling tumor is less tender	Clobetasol .05% C-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	— cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c̄ DM.	

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c slight erythema + itch .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol tumor is less tender .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c scaling Clobetasol ⊕ tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

MSW-OKE-000315

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont Clobetasol .05% c-BID ⊕ Erythema ⊕ Scaling tumor is less tender
	S/P 15 RT - ⊕ Radiation dermatitis - cont Clobetasol .05% CRM BID. Erythema c̄ scaling ⊕ tumor shrinkage
	S/P 20 RT - ⊕ Radiation dermatitis cont Clobetasol .05% BID. ⊕ erythema ⊕ scaling
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FLU c̄ DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

MSW-OKE-000317

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID.
	slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont
	⊕ Erythema ⊕ Scaling Clobetasol .05% c-BID
	tumor is less tender
	S/P 15 RT - ⊕ Radiation dermatitis - cont
	Erythema c̄ scaling Clobetasol .05% CRM BID.
	⊕ tumor shrinkage
	S/P 20 RT - ⊕ Radiation dermatitis cont
	⊕ erythema ⊕ scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis
	⊕ Erythema ⊕ Scaling
	⊕ tumor shrinkage
	Pt. responded very well to
	RT. Pt. to cont Clobetasol .05%
	cream BID x 2 weeks +
	FU c̄ DM.

MSW-OKE-000318

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ Scaling ⊕ Tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ Scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ Tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

MSW-OKE-000321

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c scaling Clobetasol .05% CRM BID. ⊕ tumor shrinkage
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

MSW-OKE-000323

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont Clobetasol .05% c-BID ⊕Erythema ⊕Scaling tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Clobetasol .05% CRM BID. Erythema c̄ scaling ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont Clobetasol .05% BID. ⊕erythema ⊕scaling
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

MSW-OKE-000325

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c slight erythema + itch .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol tumor is less tender .05% c-BID
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c̄ scaling Clobetasol ⊕tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID.
	slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont
	⊕ Erythema ⊕ Scaling Clobetasol .05% c-BID
	tumor is less tender
	S/P 15 RT - ⊕ Radiation dermatitis - cont
	Erythema c̄ scaling Clobetasol .05% CRM BID.
	⊕ tumor shrinkage
	S/P 20 RT - ⊕ Radiation dermatitis cont
	⊕ erythema ⊕ scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis
	⊕ Erythema ⊕ Scaling
	⊕ tumor shrinkage
	Pt. responded very well to
	RT. Pt. to cont Clobetasol .05%
	cream BID x 2 weeks +
	Flu c̄ DM.

MSW-OKE-000327

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕ tumor shrinkage
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

MSW-OKE-000328

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT- mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT- mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT- ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT- ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.	

MSW-OKE-000329

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	SIP 5 RT- mild radiation dermatitis Start Clobetasol c .05% BID.
	slight erythema + itch
	SIP 10 RT- mild radiation dermatitis - cont
	⊕Erythema ⊕Scaling Clobetasol .05% c-BID
	tumor is less tender
	SIP 15 RT- ⊕Radiation dermatitis - cont
	Erythema c̄ scaling Clobetasol .05% CRM BID.
	⊕tumor shrinkage
	SIP 20 RT- ⊕Radiation dermatitis cont
	⊕erythema ⊕scaling Clobetasol .05% BID.
	SIP 25 RT ⊕ Radiation dermatitis
	⊕Erythema ⊕Scaling
	⊕tumor shrinkage
	Pt. responded very well to
	RT. Pt. to cont Clobetasol .05%
	cream BID x 2 weeks +
	Flu c̄ DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕ tumor shrinkage
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c PM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FLU c̄ DM.	

MSW-OKE-000332

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

MSW-OKE-000333

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

MSW-OKE-000335

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% crm BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c̄ DM.	

MSW-OKE-000336

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c slight erythema + itch .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont
	⊕ Erythema ⊕ Scaling Clobetasol
	tumor is less tender .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis - cont
	Erythema c scaling Clobetasol
	⊕ tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis cont
	⊕ erythema ⊕ scaling Clobetasol c
	.05% BID.
	S/P 25 RT ⊕ Radiation dermatitis
	⊕ Erythema ⊕ Scaling
	⊕ tumor shrinkage
	Pt. responded very well to
	RT. Pt. to cont Clobetasol .05%
	cream BID x 2 weeks +
	FU c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	SIP 5 RT - mild radiation dermatitis Start slight erythema + itch Clobetasol c .05% BID.
	SIP 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol tumor is less tender .05% c-BID
	SIP 15 RT - ⊕ Radiation dermatitis - cont Erythema c scaling Clobetasol ⊕ tumor shrinkage .05% CRM BID.
	SIP 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol c .05% BID.
	SIP 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FLU c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c̄ DM.	

MSW-OKE-000343

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start slight erythema + itch Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol tumor is less tender .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c̄ scaling Clobetasol ⊕ tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

MSW-OKE-000344

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

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DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

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DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol tumor is less tender .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c scaling Clobetasol ⊕ tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.	

MSW-OKE-000349

World Missions

"Go into all the world and preach the gospel" - Mark 16:15

Angelo Mario Masi

"If you love me, you will obey what I command." - John 14:15

"Sharing the gospel - meaning good news"

Legacy of Love

Kenya, Africa

Mombasa, Kenya, Africa

Rescue Mission -
Fort Lauderdale, Florida

Mexico

Lynston, New Jersey

Carolina Mountain Range

Mexico

Nursing Home -
Glen Mills, Pennsylvania

Botswana, Africa

San Francisco, California

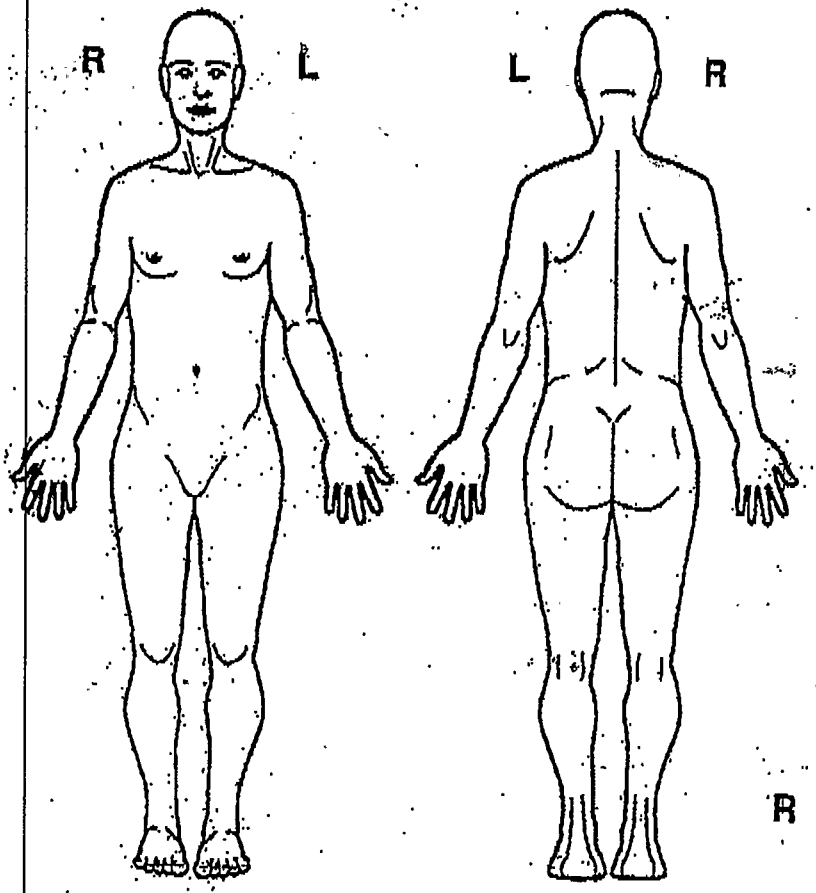
AIDS Hospital - Kenya, Africa

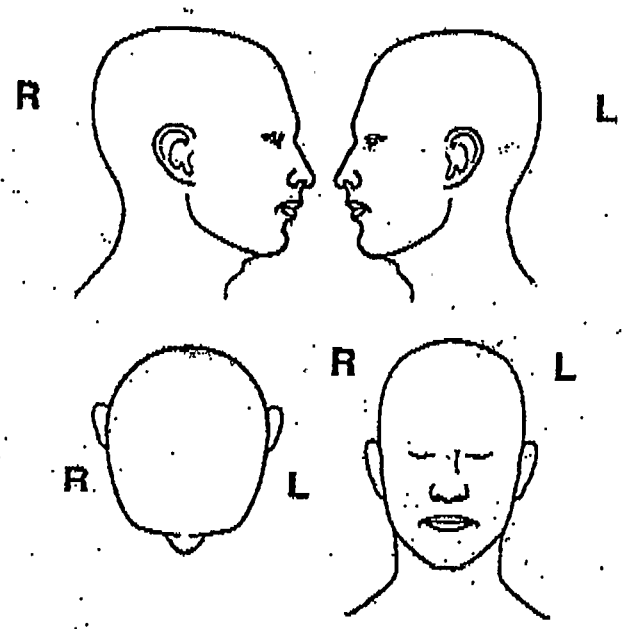
Mombasa, Kenya, Africa

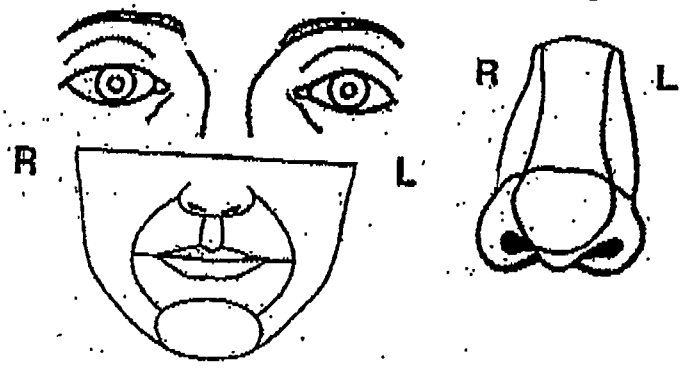
Atlanta, Georgia

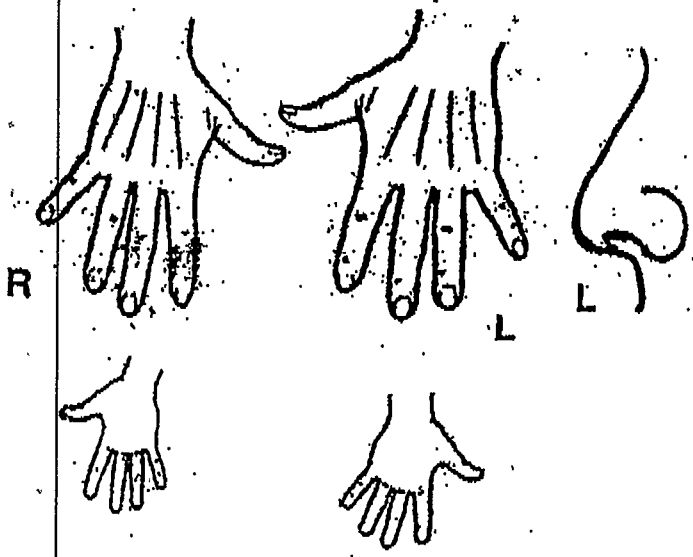
Thanks to Everyone for your Prayers, Funds & Rides!

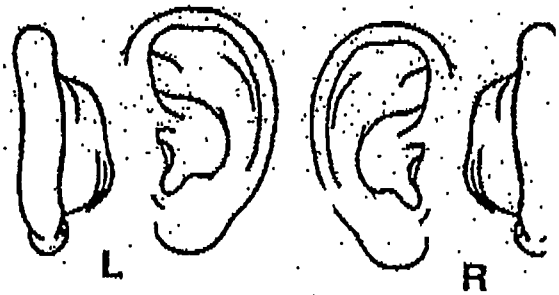
Patient Name:_____ Date:_____

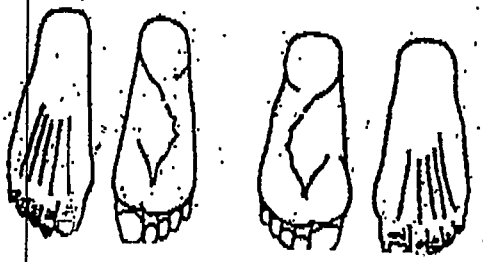












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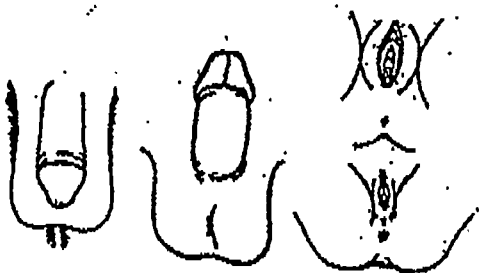

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕Scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c̄ DM.

MSW-OKE-000353

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	SIP 5 RT- mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	SIP 10 RT- mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	SIP 15 RT- ⊕Radiation dermatitis - cont Erythema c scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	SIP 20 RT- ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol c .05% BID.
	SIP 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol Cream .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% C-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c DM.	

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID.
	slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont
	⊕ Erythema ⊕ Scaling Clobetasol .05% c-BID
	tumor is less tender
	S/P 15 RT - ⊕ Radiation dermatitis - cont
	Erythema c scaling Clobetasol .05% CRM BID.
	⊕ tumor shrinkage
	S/P 20 RT - ⊕ Radiation dermatitis cont
	⊕ erythema ⊕ scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis
	⊕ Erythema ⊕ Scaling
	⊕ tumor shrinkage
	Pt. responded very well to
	RT. Pt. to cont Clobetasol .05%
	cream BID x 2 weeks +
	FLU c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol tumor is less tender .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c̄ scaling Clobetasol ⊕ tumor shrinkage .05% cRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FLU c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕ tumor shrinkage
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	N O T E S
	S/P 5 RT - mild radiation dermatitis Start slight erythema + itch Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling Clobetasol tumor is less tender .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis - cont Erythema c̄ scaling Clobetasol ⊕ tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis cont ⊕ erythema ⊕ scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FLU c̄ DM.

MSW-OKE-000359

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FLU c̄ DM.	

MSW-OKE-000360

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FLU c̄ DM.	

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c scaling Clobetasol .05% CRM BID. ⊕tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol c .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont ⊕ Erythema ⊕ Scaling tumor is less tender	Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% crm BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + FU c̄ DM.	

MSW-OKE-000364

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c .05% BID. slight erythema + itch
	S/P 10 RT - mild radiation dermatitis - cont ⊕Erythema ⊕Scaling Clobetasol .05% c-BID Tumor is less tender
	S/P 15 RT - ⊕Radiation dermatitis - cont Erythema c̄ scaling Clobetasol .05% CRM BID. ⊕Tumor shrinkage
	S/P 20 RT - ⊕Radiation dermatitis cont ⊕erythema ⊕scaling Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕Erythema ⊕Scaling ⊕Tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c̄ DM.

MSW-OKE-000365

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES
	S/P 5 RT - mild radiation dermatitis Start Clobetasol c slight erythema + itch .05% BID.
	S/P 10 RT - mild radiation dermatitis - cont
	⊕ Erythema ⊕ Scaling Clobetasol
	tumor is less tender .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis - cont
	Erythema c scaling Clobetasol
	⊕ tumor shrinkage .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis cont
	⊕ erythema ⊕ scaling Clobetasol c
	.05% BID.
	S/P 25 RT ⊕ Radiation dermatitis
	⊕ Erythema ⊕ Scaling
	⊕ tumor shrinkage
	Pt. responded very well to
	RT. Pt. to cont Clobetasol .05%
	cream BID x 2 weeks +
	Flu c DM.

DR. GARY L. MARDER, D.O.
SKIN CANCER RADIATION THERAPY CENTER

PROGRESS NOTES

NAME : _____

LOCATION : _____

DATE	NOTES	
	S/P 5 RT - mild radiation dermatitis slight erythema + itch	Start Clobetasol c .05% BID.
	S/P 10 RT - mild radiation dermatitis ⊕ Erythema ⊕ Scaling tumor is less tender	- cont Clobetasol .05% c-BID
	S/P 15 RT - ⊕ Radiation dermatitis Erythema c̄ scaling ⊕ tumor shrinkage	- cont Clobetasol .05% CRM BID.
	S/P 20 RT - ⊕ Radiation dermatitis ⊕ erythema ⊕ scaling	cont Clobetasol .05% BID.
	S/P 25 RT ⊕ Radiation dermatitis ⊕ Erythema ⊕ Scaling ⊕ tumor shrinkage Pt. responded very well to RT. Pt. to cont Clobetasol .05% cream BID x 2 weeks + Flu c DM.	

MSW-OKE-000367

Robert Kendall

From: <oceankingglm@aol.com>
To: <rikendall@hotmail.com>
Sent: Thursday, February 25, 2010 11:53 PM
Attach: Attachment.dat; KENDALL.doc; Attachment.dat; KENDALL.doc
Subject: Fwd: Kendall

Hi Dr Kendall,

please review lease agreement.I will go over it with you tomorrow when we meet at 2:30PM in your office.

You can call me at 561-309-0981 on my cell or 561-881-1175 at home in the AM ,

Thanks, Dr Marder

-----Original Message-----
From: nulandlaw <nulandlaw@aol.com>
To: Gary L. Marder, D.O. <OceanKingGLM@aol.com>
Sent: Tue, Feb 23, 2010 9:46 am
Subject: Kendall

Privileged and Confidential

Attached please find the requested lease and professional services agreements for Dr. Kendall. I tried to emphasize in the professional services agreement the need for him to qualify as a member of the group and for the group to qualify as a group practice. As a result, it is essential that he either be an employee or shareholder, and that at least 75% of the services of the group members be in the name of the group.

You should also note that during the lease period at least some services other than pathology need to occur in that space.

—
Christopher L. Nuland

TAX ADVICE DISCLOSURE: Pursuant to the requirements of Internal Revenue Service Circular 230, we advise you that any federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of: (1) avoiding penalties that may be imposed under the Internal Revenue Code or (2) promoting, marketing or recommending to another party any transaction or matter addressed in this communication.

CONFIDENTIALITY NOTICE: The information and all attachments contained in this communication are legally privileged and confidential information, subject to the attorney-client privilege and intended only for the use of intended recipients. If the reader of this message is not an intended recipient, you are hereby notified that any review, use, dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately of the error by return email or fax and please permanently remove any copies of this message from your system and do not retain any copies, whether in electronic or physical form or otherwise.

***

PHYISCIAN EMPLOYMENT AGREEMENT

THIS PHYSICIAN EMPLOYMENT AGREEMENT (the "Agreement") is entered into as of the _____ day of _____, 200__, by and between Robert I. Kendall, M.D.. a Florida licensed physician ("Dr. Kendall"), and Allergy, Dermatology, & Skin Cancer Center, Inc., a Florida corporation (the "Clinic").

RECITALS:

A. Dr. Kendall, a Florida physician, is engaged in rendering pathology services to patients at Clinics' clinics and medical offices.

B. The Clinic is duly licensed and authorized in the State of Florida to engage in the practice of medicine.

C. Dr. Kendall is a member of Clinic's group practice, as such terms are defined by 42 CFR 411.351 and 42 CFR 411.352.

D. The Clinic desires, in accordance with the terms of this Agreement and for the convenience of Clinic's patients, to engage Dr. Kendall to provide pathology services to Clinic's patients at its offices.

AGREEMENT:

In consideration of the foregoing premises and the mutual covenants herein contained, the parties agree as follows:

1. **EMPLOYMENT; DUTIES.**

1.1. Engagement. The Clinic hereby employs Dr. Kendall for the purpose of rendering pathology services to Clinic's patients at the Facility. Dr. Kendall hereby accepts such engagement.

1.2. Provision of Services. All services performed under this Agreement shall be rendered by Dr. Kendall on the premises of the Clinic. Upon the Clinic's order and determination of medical necessity, Dr. Kendall shall perform the requested pathology service and provide to the Clinic a record of the image and results for each procedure or service rendered.

1.3. Time Requirements. Dr. Kendall shall devote no less than fifteen hours per week to his duties for the Clinic and no more than fifteen hours per week to other clients. Dr. Kendall acknowledges that compliance with preceding sentence is critical to Clinic's maintenance of its status as a group practice and Dr. Kendall's status as a member of the group. Both parties shall ensure that the Clinic continues to qualify as a "group practice" under 42 CFR 411.352 and Florida Statute 456.053(

1.4. Clinic Orders and Interpretations. Clinic alone shall determine the

3.2.2. Termination With Cause. Either party may immediately terminate this Agreement by providing written notice to the other party upon the occurrence of any of the following events:

3.2.2.1. Any party's license or permit to practice medicine or render health services in the State of Florida is suspended, restricted or revoked.

3.2.2.2. Any party or its principals are convicted of a felony or suspended or excluded from participation in the Medicare, Medicaid, or any federal benefit program.

3.2.2.3. Any insurance policy required by this Agreement is revoked or canceled and coverage is not replaced without interruption within ten (10) days of notice of such revocation or cancellation;

3.2.2.4. Breach of any other material term or condition which has not been cured within fifteen (15) business days following receipt of notice from the non-breaching party stating with particularity the nature of the breach

3.3. Effect of Termination. Upon termination of this Agreement, neither party will have any further obligations hereunder other than (i) those obligations accruing prior to the date of termination, and (ii) those obligatory promises or covenants contained herein which are expressly made to extend beyond the terms of this Agreement.

4. **INTENTIONALLY OMITTED.**

5. **BOOKS AND RECORDS.**

5.1. Ownership of Records. Clinic shall retain ownership and control of the records, results, images, x-rays or other documentation produced in connection with the services rendered under this Agreement.

5.2. Access to Books and Records. In the event the Secretary of the Department of Health and Human Services, the Comptroller General of the U.S., or their duly authorized representatives shall be entitled to access, pursuant to Section 1861(v)(1)(I) of the Social Security Act and the regulations promulgated there under, any books, documents and records of either party relating to the services provided pursuant to this Agreement, such party shall promptly inform the other party of the request for production of or access to such documents and shall provide copies to such party. All requests made in compliance with the above-referenced federal statute and the regulations promulgated pursuant thereto shall be honored by the parties.

5.3. Confidentiality of Patient Information. Both parties will comply with applicable federal and state laws, rules and regulations regarding the patients' privacy rights and the use and disclosure of protected health information.

5.4. Confidential Information. At no time during the term of this Agreement or after the termination of this Agreement shall the Clinic or Dr. Kendall

medical necessity of and order any and all pathology procedures to be performed by Dr. Kendall under this Agreement. All orders for pathology procedures shall be in writing and duly entered into the medical record of the applicable patient.

2. COMPENSATION; BILLING AND COLLECTION

2.1. As full and exclusive compensation for all services rendered by Dr. Kendall hereunder, the Clinic shall pay Dr. Kendall a flat fee per month, as set forth on Exhibit A, subject to Clinic's normal withholding and other such deductions..

2.2. The Clinic agrees to reimburse Dr. Kendall for any and all reasonable expenses Dr. Kendall may incur, including interest and attorneys' fees, in taking action to collect any amounts due to Dr. Kendall hereunder. Payments to Dr. Kendall shall, when overdue, be subject to a late payment charge accrued at the rate of one and one-half percent (1 _%) per month of the unpaid balance. If the amount of such interest charged exceeds the maximum permitted by law for such charge, the interest charge shall be reduced to such maximum amount.

2.3. The Clinic shall be solely responsible for billing and collecting from its patients and any third party payors, including, without limitation, insurance companies, HMOs, PPOs, Medicare and Medicaid and any other governmental or private health care benefit programs ("Third-Party Payor") for services rendered pursuant to this Agreement. The Clinic will comply with all applicable laws, rules, regulations and reimbursement guidelines in connection with supervision and billing of all services rendered pursuant to this Agreement. Dr. Kendall shall neither bill nor collect from any patients or any Third-Party Payor for the services rendered pursuant to this Agreement and shall look solely to the Clinic for payment.

2.4. This **Section 2** shall survive the expiration or termination of this Agreement.

3. TERM AND TERMINATION.

3.1. Term. The term of the Agreement shall commence as of _____ and will continue for a period of one (1) year thereafter (the "Initial Term"), unless earlier terminated or otherwise renewed in accordance with the terms of this Agreement. Upon expiration of the Initial Term, this Agreement will automatically renew for successive terms of one (1) year each unless either party shall terminate the Agreement in accordance with its terms.

3.2. Termination.

3.2.1. Termination Without Cause. This Agreement may be terminated without cause by either party upon thirty (30) days prior written notice to the other party.

disclose any confidential or secret information concerning: (a) its business, affairs or operations, or (b) any trade secrets, new product developments, or special or unique processes. The covenant contained in this **Section 5.4** shall not apply to any information which was already known to the Clinic at the time of receipt thereof, subsequently becomes known to the general public through no fault or omission on the part of the Clinic, is subsequently disclosed by a third party which has the bona fide right to make such disclosure, or is required to be disclosed by law or a governmental agency.

5.5. The parties hereto acknowledge and agree that this **Section 5** shall survive termination of this Agreement.

6. NON-SOLICITATION.

6.1. During the term of this Agreement and for a period of one (1) year following its termination, for any reason, neither shall not directly or indirectly for himself or herself or for any other person, firm, corporation, partnership, association or other entity, employ or contract with any existing or former employee or contractor of the other. If either party is in violation of this covenant, then the time limitation thereof shall be extended for a period of time equal to the period of time during which such breach or breaches occur.

6.2. In the event of an actual or threatened breach of the provisions of this **Section 7**, the aggrieved party shall be entitled to an injunction, without the posting of a bond or security, restraining the offending party, or the entity the actions of which have caused the violations hereof, from the prohibited conduct. Nothing herein stated shall be construed as prohibiting the aggrieved party from pursuing any other remedies available to it for such breach or threatened breach.

6.3. The parties hereto acknowledge and agree that this **Section 6** shall survive the termination of this Agreement.

7. STATUS OF THE PARTIES.

Employee Relationship. In recognition of his relationship as a part-time employee of Clinic, Kendall shall turn over fees for all services provided on behalf of the Clinic to Clinic. To that end, all remuneration paid to Dr. Kendall for or in connection with professional services or activities related to or in connection with the business of the Clinic, whether from private or public entities (except for the remuneration paid Dr. Kendall pursuant to this Agreement) shall be the property of Clinic and is hereby assigned to Clinic. Any such remuneration not paid directly to the Clinic shall be remitted to the Clinic upon receipt by Dr. Kendall. Dr. Kendall shall take all steps reasonably requested by the Clinic to assist in the billing and collection of funds due for such professional services, including the establishment of an "assignment account" for purposes of Medicare and any other third party billing. This provision shall survive termination of the Agreement for services provided during the term of the Agreement.

8. **INDEMNIFICATION.**

Dr. Kendall shall indemnify and hold Clinic harmless from any and all actions and causes of action, suits, claims, demands and expenses whatsoever (including attorneys' fees through the appellate levels), at law or in equity arising out of the negligent acts or omissions of the Dr. Kendall, its employees, agents, or independent contractors, (including nurses and technicians. To assist in such indemnification, Dr. Kendall shall at all times, at his sole expenses, maintain professional liability insurance of at least $250,000 per incident and $750,000 annual aggregate covering his services under this Agreement. This provision shall survive termination of the Agrement

9. **MISCELLANEOUS.**

9.1. Notices. Any notice or communication required or permitted to be given under this Agreement shall be sufficient if in writing and if sent by registered or certified mail, by overnight delivery, by telecopy, or by hand delivery to the parties at the addresses set forth below, or to any other address specified in writing by a party:

9.2. Governing Law. This Agreement shall be governed by, interpreted and enforced in accordance with the laws of the State of Florida. All proceedings related to this Agreement or the transactions described herein shall be commenced and held in Palm Beach County, Florida.

9.3. Binding Effect. This Agreement is binding upon and inures to the benefit of Dr. Kendall, its representatives, successors, and assigns, and to the Clinic, its representatives, successors and assigns.

9.4. Assignment. Neither party may assign its rights or obligations under this Agreement without the express written consent of the other party, which consent may be withheld in its sole and absolute discretion.

9.5. Entire Agreement; Amendments. This Agreement constitutes the entire understanding between the parties with respect to the subject matter hereof and supersedes any and all prior agreements, whether oral or written, concerning such subject matter. This Amendment may not be modified or amended except by a writing executed by all the parties hereto.

9.6. Regulatory Provisions. The parties acknowledge that, although Dr. Kendall and the Clinic are obligated to provide services and compensation as specified in this Agreement, nothing contained in this Agreement shall require either party to refer or admit any patients to, or order any goods or services from the other. Notwithstanding any unanticipated effect of any provision of this Agreement, neither party will knowingly or intentionally conduct himself or itself in such a manner as to violate the prohibition

against paying or receiving, offering or soliciting, any remuneration, directly or indirectly, in exchange for the referral of patients in connection with the Medicare, Medicaid, and other federal benefit programs (42 USC Section 1320a-7a and 7b) and in connection with any other patients (Sections 456.054 and 817.505 of the Florida Statutes). The payments by the Clinic to Dr. Kendall hereunder reflect the parties' agreement as to the fair market value for Dr. Kendall's services based upon arm's length bargaining and the value of similar services in the community. Such payments are intended solely as compensation for the services provided by Dr. Kendall under this Agreement.

9.7. Change in Law. In the event of any change in federal or state law, regulation, rule, interpretation, guideline or policy which adversely affects either party's ability to perform or right to reimbursement for services performed under this Agreement, the parties agree to negotiate in good faith to amend this Agreement to conform to the change in law. In the event the parties are unable to agree to amend the Agreement within thirty (30) days of either party placing the other on notice of the change, either party may terminate the Agreement by providing the other party with not less than thirty (30) days advance written notice; provided, however, that the notice period shall be shortened as necessary to prevent either party from operating in violation of law.

9.8. Attorneys' Fees. In the event either party initiates litigation to interpret or enforce its rights under this Agreement, the prevailing party shall be entitled to recover from the other party its attorneys' fees and costs incurred at all levels of trial and appeal.

9.9. Waiver and Breach. The waiver of any term, condition, failure to perform, or breach of this Agreement shall not be deemed to constitute a waiver of a subsequent breach of the same, or a breach or subsequent breach of any other term or condition.

9.10. Additional Acts. Each party hereby agrees to perform any further acts and to execute and deliver any documents which may be reasonably necessary to carry out the provisions of this Agreement.

9.11. Severability. The provisions of this Agreement shall not be severable, and if any material provision shall be determined to be invalid, void or unenforceable in whole or in part for any reason by a court of competent jurisdiction, such determination, holding, or opinion shall not affect the validity and enforceability of the other provisions of this Agreement. The remaining provisions of this Agreement shall be considered valid and operative to the fullest extent permitted by law.

9.12. **IN WITNESS WHEREOF**, the parties have executed this Agreement on the date first above written.

DR. KENDALL,

By: _____
Robert I. Kendall, M.D.

THE CLINIC:

Gary L. Marder, DO/ President/CEO

PHYISCIAN EMPLOYMENT AGREEMENT

THIS PHYSICIAN EMPLOYMENT AGREEMENT (the "Agreement") is entered into as of the 3rd day of January, 2000, by and between Robert I. Kendall, M.D.. a Florida licensed physician ("Dr. Kendall"), and Allergy, Dermatology, & Skin Cancer Center, Inc., a Florida corporation (the "Clinic").

RECITALS:

A. Dr. Kendall, a Florida physician, is engaged in rendering pathology services to patients at Clinics' clinics and medical offices.

B. The Clinic is duly licensed and authorized in the State of Florida to engage in the practice of medicine.

C. Dr. Kendall is a member of Clinic's group practice, as such terms are defined by 42 CFR 411.351 and 42 CFR 411.352.

D. The Clinic desires, in accordance with the terms of this Agreement and for the convenience of Clinic's patients, to engage Dr. Kendall to provide pathology services to Clinic's patients at its offices.

AGREEMENT:

In consideration of the foregoing premises and the mutual covenants herein contained, the parties agree as follows:

1. **EMPLOYMENT; DUTIES.**

1.1. Engagement. The Clinic hereby employs Dr. Kendall for the purpose of rendering pathology services to Clinic's patients at the Facility. Dr. Kendall hereby accepts such engagement.

1.2. Provision of Services. All services performed under this Agreement shall be rendered by Dr. Kendall on the premises of the Clinic. Upon the Clinic's order and determination of medical necessity, Dr. Kendall shall perform the requested pathology service and provide to the Clinic a record of the image and results for each procedure or service rendered.

1.3. Time Requirements. Dr. Kendall shall devote no less than fifteen hours per week to his duties for the Clinic and no more than fifteen hours per week to other clients. Dr. Kendall acknowledges that compliance with preceding sentence is critical to Clinic's maintenance of its status as a group practice and Dr. Kendall's status as a member of the group. Both parties shall ensure that the Clinic continues to qualify as a "group practice" under 42 CFR 411.352 and Florida Statute 456.053(

1.4. Clinic Orders and Interpretations. Clinic alone shall determine the

medical necessity of and order any and all pathology procedures to be performed by Dr. Kendall under this Agreement. All orders for pathology procedures shall be in writing and duly entered into the medical record of the applicable patient.

2. **COMPENSATION; BILLING AND COLLECTION**

2.1. As full and exclusive compensation for all services rendered by Dr. Kendall hereunder, the Clinic shall pay Dr. Kendall a flat fee per month, as set forth on Exhibit A, subject to Clinic's normal withholding and other such deductions..

2.2. The Clinic agrees to reimburse Dr. Kendall for any and all reasonable expenses Dr. Kendall may incur, including interest and attorneys' fees, in taking action to collect any amounts due to Dr. Kendall hereunder. Payments to Dr. Kendall shall, when overdue, be subject to a late payment charge accrued at the rate of one and one-half percent (1 _%) per month of the unpaid balance. If the amount of such interest charged exceeds the maximum permitted by law for such charge, the interest charge shall be reduced to such maximum amount.

2.3. The Clinic shall be solely responsible for billing and collecting from its patients and any third party payors, including, without limitation, insurance companies, HMOs, PPOs, Medicare and Medicaid and any other governmental or private health care benefit programs ("Third-Party Payor") for services rendered pursuant to this Agreement. The Clinic will comply with all applicable laws, rules, regulations and reimbursement guidelines in connection with supervision and billing of all services rendered pursuant to this Agreement. Dr. Kendall shall neither bill nor collect from any patients or any Third-Party Payor for the services rendered pursuant to this Agreement and shall look solely to the Clinic for payment.

2.4. This **Section 2** shall survive the expiration or termination of this Agreement.

3. **TERM AND TERMINATION**.

3.1. Term. The term of the Agreement shall commence as of _____ and will continue for a period of one (1) year thereafter (the "Initial Term"), unless earlier terminated or otherwise renewed in accordance with the terms of this Agreement. Upon expiration of the Initial Term, this Agreement will automatically renew for successive terms of one (1) year each unless either party shall terminate the Agreement in accordance with its terms.

3.2. Termination.

3.2.1. Termination Without Cause. This Agreement may be terminated without cause by either party upon thirty (30) days prior written notice to the other party.

3.2.2. Termination With Cause. Either party may immediately terminate this Agreement by providing written notice to the other party upon the occurrence of any of the following events:

3.2.2.1. Any party's license or permit to practice medicine or render health services in the State of Florida is suspended, restricted or revoked.

3.2.2.2. Any party or its principals are convicted of a felony or suspended or excluded from participation in the Medicare, Medicaid, or any federal benefit program.

3.2.2.3. Any insurance policy required by this Agreement is revoked or canceled and coverage is not replaced without interruption within ten (10) days of notice of such revocation or cancellation;

3.2.2.4. Breach of any other material term or condition which has not been cured within fifteen (15) business days following receipt of notice from the non-breaching party stating with particularity the nature of the breach

3.3. Effect of Termination. Upon termination of this Agreement, neither party will have any further obligations hereunder other than (i) those obligations accruing prior to the date of termination, and (ii) those obligatory promises or covenants contained herein which are expressly made to extend beyond the terms of this Agreement.

4. **INTENTIONALLY OMITTED.**

5. **BOOKS AND RECORDS.**

5.1. Ownership of Records. Clinic shall retain ownership and control of the records, results, images, x-rays or other documentation produced in connection with the services rendered under this Agreement.

5.2. Access to Books and Records. In the event the Secretary of the Department of Health and Human Services, the Comptroller General of the U.S., or their duly authorized representatives shall be entitled to access, pursuant to Section 1861(v)(1)(I) of the Social Security Act and the regulations promulgated there under, any books, documents and records of either party relating to the services provided pursuant to this Agreement, such party shall promptly inform the other party of the request for production of or access to such documents and shall provide copies to such party. All requests made in compliance with the above-referenced federal statute and the regulations promulgated pursuant thereto shall be honored by the parties.

5.3. Confidentiality of Patient Information. Both parties will comply with applicable federal and state laws, rules and regulations regarding the patients' privacy rights and the use and disclosure of protected health information.

5.4. Confidential Information. At no time during the term of this Agreement or after the termination of this Agreement shall the Clinic or Dr. Kendall

disclose any confidential or secret information concerning: (a) its business, affairs or operations, or (b) any trade secrets, new product developments, or special or unique processes. The covenant contained in this **Section 5.4** shall not apply to any information which was already known to the Clinic at the time of receipt thereof, subsequently becomes known to the general public through no fault or omission on the part of the Clinic, is subsequently disclosed by a third party which has the bona fide right to make such disclosure, or is required to be disclosed by law or a governmental agency.

5.5. The parties hereto acknowledge and agree that this **Section 5** shall survive termination of this Agreement.

6. **NON-SOLICITATION**.

6.1. During the term of this Agreement and for a period of one (1) year following its termination, for any reason, neither shall not directly or indirectly for himself or herself or for any other person, firm, corporation, partnership, association or other entity, employ or contract with any existing or former employee or contractor of the other. If either party is in violation of this covenant, then the time limitation thereof shall be extended for a period of time equal to the period of time during which such breach or breaches occur.

6.2. In the event of an actual or threatened breach of the provisions of this **Section 7**, the aggrieved party shall be entitled to an injunction, without the posting of a bond or security, restraining the offending party, or the entity the actions of which have caused the violations hereof, from the prohibited conduct. Nothing herein stated shall be construed as prohibiting the aggrieved party from pursuing any other remedies available to it for such breach or threatened breach.

6.3. The parties hereto acknowledge and agree that this **Section 6** shall survive the termination of this Agreement.

7. **STATUS OF THE PARTIES**.

Employee Relationship. In recognition of his relationship as a part-time employee of Clinic, Kendall shall turn over fees for all services provided on behalf of the Clinic to Clinic. To that end, all remuneration paid to Dr. Kendall for or in connection with professional services or activities related to or in connection with the business of the Clinic, whether from private or public entities (except for the remuneration paid Dr. Kendall pursuant to this Agreement) shall be the property of Clinic and is hereby assigned to Clinic. Any such remuneration not paid directly to the Clinic shall be remitted to the Clinic upon receipt by Dr. Kendall. Dr. Kendall shall take all steps reasonably requested by the Clinic to assist in the billing and collection of funds due for such professional services, including the establishment of an "assignment account" for purposes of Medicare and any other third party billing. This provision shall survive termination of the Agreement for services provided during the term of the Agreement.

8. **INDEMNIFICATION.**

Dr. Kendall shall indemnify and hold Clinic harmless from any and all actions and causes of action, suits, claims, demands and expenses whatsoever (including attorneys' fees through the appellate levels), at law or in equity arising out of the negligent acts or omissions of the Dr. Kendall, its employees, agents, or independent contractors, (including nurses and technicians. To assist in such indemnification, Dr. Kendall shall at all times, at his sole expenses, maintain professional liability insurance of at least $250,000 per incident and $750,000 annual aggregate covering his services under this Agreement. This provision shall survive termination of the Agrement

9. **MISCELLANEOUS.**

9.1. Notices. Any notice or communication required or permitted to be given under this Agreement shall be sufficient if in writing and if sent by registered or certified mail, by overnight delivery, by telecopy, or by hand delivery to the parties at the addresses set forth below, or to any other address specified in writing by a party:

9.2. Governing Law. This Agreement shall be governed by, interpreted and enforced in accordance with the laws of the State of Florida. All proceedings related to this Agreement or the transactions described herein shall be commenced and held in Palm Beach County, Florida.

9.3. Binding Effect. This Agreement is binding upon and inures to the benefit of Dr. Kendall, its representatives, successors, and assigns, and to the Clinic, its representatives, successors and assigns.

9.4. Assignment. Neither party may assign its rights or obligations under this Agreement without the express written consent of the other party, which consent may be withheld in its sole and absolute discretion.

9.5. Entire Agreement; Amendments. This Agreement constitutes the entire understanding between the parties with respect to the subject matter hereof and supersedes any and all prior agreements, whether oral or written, concerning such subject matter. This Amendment may not be modified or amended except by a writing executed by all the parties hereto.

9.6. Regulatory Provisions. The parties acknowledge that, although Dr. Kendall and the Clinic are obligated to provide services and compensation as specified in this Agreement, nothing contained in this Agreement shall require either party to refer or admit any patients to, or order any goods or services from the other. Notwithstanding any unanticipated effect of any provision of this Agreement, neither party will knowingly or intentionally conduct himself or itself in such a manner as to violate the prohibition

against paying or receiving, offering or soliciting, any remuneration, directly or indirectly, in exchange for the referral of patients in connection with the Medicare, Medicaid, and other federal benefit programs (42 USC Section 1320a-7a and 7b) and in connection with any other patients (Sections 456.054 and 817.505 of the Florida Statutes). The payments by the Clinic to Dr. Kendall hereunder reflect the parties' agreement as to the fair market value for Dr. Kendall's services based upon arm's length bargaining and the value of similar services in the community. Such payments are intended solely as compensation for the services provided by Dr. Kendall under this Agreement.

9.7. Change in Law. In the event of any change in federal or state law, regulation, rule, interpretation, guideline or policy which adversely affects either party's ability to perform or right to reimbursement for services performed under this Agreement, the parties agree to negotiate in good faith to amend this Agreement to conform to the change in law. In the event the parties are unable to agree to amend the Agreement within thirty (30) days of either party placing the other on notice of the change, either party may terminate the Agreement by providing the other party with not less than thirty (30) days advance written notice; provided, however, that the notice period shall be shortened as necessary to prevent either party from operating in violation of law.

9.8. Attorneys' Fees. In the event either party initiates litigation to interpret or enforce its rights under this Agreement, the prevailing party shall be entitled to recover from the other party its attorneys' fees and costs incurred at all levels of trial and appeal.

9.9. Waiver and Breach. The waiver of any term, condition, failure to perform, or breach of this Agreement shall not be deemed to constitute a waiver of a subsequent breach of the same, or a breach or subsequent breach of any other term or condition.

9.10. Additional Acts. Each party hereby agrees to perform any further acts and to execute and deliver any documents which may be reasonably necessary to carry out the provisions of this Agreement.

9.11. Severability. The provisions of this Agreement shall not be severable, and if any material provision shall be determined to be invalid, void or unenforceable in whole or in part for any reason by a court of competent jurisdiction, such determination, holding, or opinion shall not affect the validity and enforceability of the other provisions of this Agreement. The remaining provisions of this Agreement shall be considered valid and operative to the fullest extent permitted by law.

9.12. **IN WITNESS WHEREOF**, the parties have executed this Agreement on the date first above written.

DR. KENDALL,

By: _____
Robert I. Kendall, M.D.

THE CLINIC:

Gary L. Marder, DO/ President/CEO

GM 0146

LEASE AGREEMENT

This Lease Agreement ("Lease" and/or "Agreement") is entered into this 1st day of August, 2001by and between Kendall Medical Laboratories, Inc. ("Lessor") and Allergy, Dermatology & Skin Cancer Center, P.A. ("Lessee").

WHEREAS, Lessor possesses a clinical laboratory (referred to as the "Facility") and is seeking to lease the Facility to health care providers in Florida for the provision of clinical laboratory services, and

WHEREAS, Lessee is a group practice or solo practitioner pursuant to the applicable law (Section 455.654, et. seq., Florida Statutes, and 42 U.S.C. 1395nn), and it is sometimes necessary to perform clinical laboratory services for and on behalf of its patients; and

WHEREAS, Lessor wishes to lease to Lessee and Lessee wishes to lease from Lessor the Facility so that Lessee may bill globally for the clinical laboratory services performed on Lessee's patients.

NOW THEREFORE, in consideration of the mutual covenants below, as well as other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

ARTICLE ONE
TERM, RENTAL AND RENEWAL

1.1 The term of this Lease shall be for a period of One (1) year, commencing on August 1, 2001 (the "Lease Commencement Date") and expiring twelve months thereafter (the "Initial Term"). This Lease shall automatically be extended for successive twelve (12) month periods ("Renewal Terms") subsequent to the expiration of the Initial Term, unless a party provides the other party written notice of its intent to terminate this Agreement at least thirty (30) days prior to the end of the then current term.

GM 0086

1.2 Lessee shall have exclusive use of the Facility during the days of the week and times of day as follows (the "Occupancy Period"):

Monday	_____	to	_____
Tuesday	_____	to	_____
Wednesday	_____	to	_____
Thursday	_____	to	_____
Friday	_____	to	_____
Saturday	_____	to	_____

Such hours may be changed from time to time upon the mutual agreement of the parties; provided, however, that such change may not be routine, and the Base Rent specified herein shall apply to any additional hours. As such, in the event a patient of Lessee urgently requires clinical laboratory services, Lessor shall use its reasonable efforts to schedule the case at times that meet the needs of the patient, and Lessee agrees to pay for the additional time in blocks of not less than one (1) hour each. Similarly, in the event that a patient of Lessor has a similar urgent need, the Lessee agrees to use its best efforts to allow the scheduling of such patients during Lessee's designated times. In such event, Lessor shall credit the Lessee with the amount of time released by Lessee. The determination of whether to permit Lessee to use the Facility during times other than those specified in Article 1.2 shall be entirely within the discretion of the Lessor. Moreover, the foregoing shall be employed only in the circumstances described herein, and shall not be used as a means to release the Lessee from its blocked time usage obligation specified in Section 1.2 hereof.

1.3 The Base Rent shall be Three Thousand Dollars ($ 3,000.00) per month, and includes sales and use taxes. All payments shall be made to Lessor at Lessor's address and shall be due on the first day of every month. All sums to be paid by Lessee hereunder shall be referred to as "Rental."

1.4 Rental payments hereunder are consistent with the fair market value without regard to the volume or value of referrals between the parties as otherwise required and defined pursuant to 42 U.S.C. 1395nn. The term "fair market value" means the value in arms length transactions, consistent with the general market value, and the value of rental property for general commercial purposes (not taking into account its intended use), and not adjusted to reflect the additional value the Lessee or Lessor would attribute to the proximity or convenience to Lessor or Lessee where either party is a potential source of referrals to the other. Any payment made for the use of a common area shall not exceed Lessee's pro rata share of expenses for such space based upon the ratio of the space used exclusively by

Lessee to the total amount of space (other than common areas) occupied by all persons using such common area. Rental hereunder shall not fluctuate during any term, including the Initial Term, or Lessee's increased or decreased utilization needs unrelated, directly or indirectly, to the volume or value of referrals, between Lessor and Lessee. There shall be no obligation or agreement, implied or otherwise, for the parties to refer any patient(s) between them.

ARTICLE TWO
USE OF FACILITY

Lessee shall have exclusive use of the Facility during the Occupancy Periods. The Facility is only to be used and occupied by Lessee to consult with its own patients and for the performance of clinical laboratory services for Lessee's patients as are determined to be medically necessary by Lessee, in its sole and absolute discretion (the "Permitted use"). Lessee shall have sole responsibility for (a) scheduling its own patients for testing procedures; (b) determining the medical necessity for the performance clinical laboratory services for Lessee's patients; and (c) billing and collecting from payers and from its patients the global fees for bone density scans conducted at the Facility. Lessee agrees that it or one of its employed personnel shall be responsible for performing and reading all such scans. Lessee agrees to be physically present at the Facility for the purposes of personally providing the services or providing direct supervision such services. Lessor shall have no responsibility for ensuring Lessee's compliance with any of the foregoing responsibilities.

ARTICLE THREE
PATIENT BILLING

Lessee shall be solely and entirely responsible for billing and collecting any and all fees in connection with rendering bone density scans to its patients at the Facility.

ARTICLE FOUR
PLACE AND PAYMENT OF RENT

Lessee shall pay rent, and any additional rent as provided below, to Lessor at Lessor's above-stated address, or at such other place as Lessor may designate in writing, without demand and without counterclaim, deduction, or setoff.

ARTICLE FIVE
CARE AND REPAIR OF FACILITY

Lessee shall commit no act of waste and shall take good care of the facility and the fixtures and appurtenances on it, and shall, in the use and occupancy of the premises, conform to all laws, orders, and regulations of the federal, state and municipal governments or any of their departments. Lessor shall make all necessary capital repairs to the Facility, except where the repair has been made necessary by misuse or neglect by Lessee or Lessee's agents, servants, visitors or licensees. All improvements made by Lessee to the premises which are so attached to the premises that they cannot be removed without material injury to the premises, shall become the property of Lessor upon installation.

Not later than the last day of the term the Lessee shall, at Lessee's expense, remove all of Lessee's personal property and those improvements made by Lessee which have not become the property of the Lessor, including trade fixtures, cabinetwork, movable paneling, partitions and the like; repair all injury done by or in connection with the installation or removal of the property and improvements; and surrender the Facility in as good condition as they were at the beginning of the term, reasonable wear, and damage by fire, the elements, casualty, or the other cause not due to the misuse or neglect by Lessee of Lessee's agents, servants, visitors or licensees excepted. All property of the Lessee remaining on the facility after the last day of the term of this Lease Agreement shall be conclusively deemed abandoned and may be removed by Lessor, and Lessee shall reimburse Lessor for the cost of such removal. Lessor may have any such property restored at Lessee's risk and expense.

ARTICLE SIX
ALTERATIONS, ADDITIONS OR IMPROVEMENTS

Lessee shall not, without first obtaining the written permission of Lessor, make any alterations, additions, or improvements in, to or about the Facility.

ARTICLE SEVEN
PROHIBITION AGAINST ACTIVITIES INCREASING FIRE INSURANCE RATES

Lessee shall not do or suffer anything to be done at the Facility which will cause an increase in the rate of fire insurance on the building.

ARTICLE EIGHT
ACCUMULATION OF WASTE AND REFUSE MATTER

Lessee shall not permit the accumulation of waste or refuse matter on the leased facility or anywhere in or near the building.

ARTICLE NINE
ABANDONMENT

Lessee shall not, without first obtaining the written consent of the Lessor, abandon the Facility, or allow the Facility to become vacant or deserted.

ARTICLE TEN
ASSIGNMENT OR SUBLEASE

Lessee shall not, without first obtaining the written consent of the Lessor, assign, mortgage, pledge, or otherwise encumber this Lease Agreement, in whole or in part, or sublet the Facility or any part thereof. This consent shall be binding upon the legal representatives of the Lessee, and upon every person to whom Lessee's interest under this Lease passes by operation of law, but shall not apply to the assignment or subletting to the parent or subsidiary of a corporate lessee or to a transfer of the leasehold interest occasioned by consolidation or merger involving such Lessee.

ARTICLE ELEVEN
COMPLIANCE WITH RULES AND REGULATIONS

Lessee shall observe and comply with the rules and regulations set forth below, which are made part of this Agreement, and with such further reasonable rules and regulations as Lessor may prescribe, upon written notice to the Lessee, for the safety, care, and cleanliness of the building and the comfort, quiet, and convenience of the other occupants of the building.

ARTICLE TWELVE
CARE OF PREMISES

Lessor shall provide or arrange for the provision of all garbage collection, outside maintenance, and janitorial services for the entire building.

ARTICLE THIRTEEN
UTILITIES

Lessor shall provide and ensure the availability of all basic utilities including, but not limited to, electricity and water.

ARTICLE FOURTEEN
DAMAGES TO FACILITY

If the Facility is damaged by fire or any other cause to such extent that the cost of restoration, as reasonably determined by Lessor, will equal or exceed twenty percent (20%) of the replacement value of the Facility, exclusive of foundations, just prior to the occurrence of the damage, then Lessor may, no later than the 10th day following the damage, give Lessee a notice of election to terminate this Lease, or if the cost of restoration will equal or exceed 20 percent (20%) of such replacement value and if the premises shall not be reasonably usable for the purposes for which they are leased under this Agreement, then Lessee may, no later than the 10th day following the damage, give Lessor a notice of election to terminate the Lease. In the event of either such election, this Lease shall be deemed to terminate on the 10th day after the giving of such notice, and Lessee shall surrender possession of the premises within a reasonable amount of time after that, and the rent, and any additional rent, shall be apportioned as of the date of surrender and any rent paid for any period beyond such date shall be repaid to Lessee.

In any case in which use of the Facility is affected by any damage to the Facility or for any other reason, there shall be either an abatement or an equitable reduction in rent depending on the period for which and the extent to which the Facility is not reasonably usable for the purpose for which it is leased under this Agreement. Except as described in the previous sentence, Lessee shall have no other remedy or cause of action against Lessor for an unavailability of the Facility. The words "restoration" and "restore" as used in Article Fourteen shall include repairs. If the damage results from the fault of Lessee, or Lessee's agents, servants, visitors, or licensees, Lessee shall not be entitled to any abatement or reduction in rent, except to the extent, if any, that Lessor receives the proceeds of rent insurance in lieu of such rent.

ARTICLE FIFTEEN
WAIVERS OF SUBROGATION

Notwithstanding other provisions of this Agreement, in any event of loss or damage to the Facility and/or any contents, each party shall look first to any insurance in its favor before making any claim against the other party; and, to the extent possible without additional cost, each party shall obtain, for each policy of such insurance, provisions permitting waiver of any claim against the other party for loss of damage within the scope of such insurance, and each party, to such extent permitted, for itself and its insurers waives all such insured claims against the other party.

ARTICLE SIXTEEN
EMINENT DOMAIN

If the premises or any part of the Facility or any estate in it, or any other part of the building materially affecting Lessee's use of the Facility, is taken by eminent domain, this Lease shall terminate on the date when title vests pursuant to such taking. The rent, and any additional rent, shall be apportioned as of the termination date and any rent paid for any period beyond that date shall be repaid to the Lessee. Lessee shall not be entitled to any part of the award for such taking or any payment in lieu of such taking, but Lessee may file a claim for any taking of fixtures and improvements owned by Lessee, and for moving expenses.

ARTICLE SEVENTEEN
LESSOR'S REMEDIES UPON DEFAULT

If Lessee defaults in the payment of rent, or any additional rent, or defaults in the performance of any other covenants or conditions of this Agreement, Lessor may give Lessee notice of such default. If Lessee does not cure any rent, or additional rent, default within 30 days, or other default within 30 days after the giving of such notice, of if such other default is of such nature that it cannot be completely cured within such period, Lessee does not commence such curing within such 30 days and thereafter proceed with reasonable diligence and in good faith to cure such default, then Lessor may terminate this Lease on not less than 30 days notice to Lessee. On the date specified in the notice the term of this Lease shall terminate and Lessee shall then quit and surrender the Facility to Lessor, but Lessee shall remain liable as provided elsewhere in this Article. If this Lease is terminated by Lessor in this manner, Lessor may at any time after that resume possession of the Facility by any lawful means and remove Lessee or other occupants and their personal property.

ARTICLE EIGHTEEN
DEFICIENCY

In any case where Lessor has recovered possession of the Facility by reason of Lessee's default, Lessor may, at Lessor's option, occupy the Facility or cause the Facility to be redecorated, altered, divided, consolidated with adjoining premises, or otherwise changed and prepared for reletting, and may relet the Facility or any part of the facility as an agent of Lessee or otherwise, for a term or terms to expire prior to, at the same time, or subsequent to the original expiration date of this Lease, at Lessor's option, and receive the rent for such reletting. Rent so received shall be applied first to the payment of such expenses as Lessor may have incurred in connection with the recovery of possession, redecorating, altering, dividing, consolidation with adjoining premises, or otherwise changing or preparing for reletting, and the reletting, including brokerage and reasonable attorney's fees, and then to the payment of damages in amounts equal to the rent under this Agreement and to the cost and expenses of performance of the other covenants of Lessee as provided herein. Lessee agrees, in any such case, whether or not Lessor has relet, to pay to Lessor damages equal to the rent and other sums agreed to be paid by the Lessee on the several rent days specified. In reletting the Facility, Lessor may grant rent concessions, and Lessor shall not be credited with such concessions. No such reletting shall constitute a surrender and acceptance or be deemed evidence of surrender and acceptance. If Lessor elects, pursuant to this Agreement, actually to occupy and use the Facility or any part of the Facility during any part of the balance of the term as originally fixed or since extended, there shall be allowed against Lessee's obligation for rent of damages as defined here, during the period of Lessor's occupancy, the reasonable value of such occupancy, not to exceed in any event the rent reserves, and such occupancy shall not be construed as a relief of Lessee's liability under this Agreement.

Lessee, by this Agreement, waives all rights of redemption to which Lessee or any person claiming under Lessee might be entitled by any law now or which may later be in force. Lessor's remedies under this Agreement are in addition to any remedy allowed by law.

ARTICLE NINETEEN
EFFECT OF FAILURE TO INSIST ON STRICT COMPLIANCE WITH CONDITIONS

The failure of either party to insist on strict performance of any covenant or provision of this Agreement, or to exercise any option contained in this Agreement, shall not be construed as a waiver of such covenant, condition, or option in any other instance. This Lease cannot be changed or terminated orally.

ARTICLE TWENTY
COLLECTION OF RENT FROM ANY OCCUPANT

If the Facility is sublet or occupied by any party other than Lessee and Lessee is in default under this Agreement, or if this Lease is assigned by Lessee, Lessor may collect rent from the assignee, subtenant, or occupant, and apply the net amount collected to the rent reserved here. No such collection shall be deemed a waiver of the covenant against assignment and subletting, or the acceptance of such assigned, subtenant, and occupant as Lessee, or release from further performance of the covenants contained in this Lease.

ARTICLE TWENTY-ONE
SUBORDINATION OF LEASE

This Lease shall be subject and subordinate to all underlying leases and to mortgages and trust deeds which may now or later affect such leases or the real property of which the Facility forms a part, and also to all renewals, modifications, consolidations, and replacements of the underlying leases and the mortgages and trust deeds. Although no instrument or act on the part of Lessee shall be necessary to effectuate such subordination, Lessee will nevertheless execute and deliver further instruments confirming the subordination of this Lease as may be desired by holders of the mortgages and trust deeds or by any of the Lessors under such underlying leases. Lessee, by this Agreement, appoints Lessor attorney in fact, irrevocably, to execute and deliver any such instrument for Lessee. If any underlying lease to which this Lease is subject terminates, Lessee shall, on timely request, attorn to the owner of the reversion.

ARTICLE TWENTY-TWO
SECURITY DEPOSIT

Lessee shall deposit with Lessor on the signing of this Lease the sum of $_____as security for the performance of Lessee's obligations under this Lease, including without limitation the surrender of possession of the Facility to Lessor as provided in the Lease. If Lessor applies any part of the deposit to cure any default of Lessee, Lessee shall upon demand deposit with Lessor the amount applied so that Lessor shall have the full deposit on hand at all times during the term of this Lease.

ARTICLE TWENTY-THREE
LESSOR'S RIGHT TO CURE LESSEE'S BREACH

If Lessee breaches any covenant or condition of this Lease, Lessor may, on reasonable notice to Lessee, except that no notice need be given in case of emergency, cure such breach at the expense of Lessee. The reasonable amount of all expenses, including attorney's fees, incurred by Lessor in so doing, whether paid by Lessor or not, shall be deemed additional rent payable upon demand.

ARTICLE TWENTY-FOUR
MECHANIC'S LIEN

Lessee shall within ten (10) days after notice from Lessor discharge any mechanics' liens for materials or labor claimed to have been furnished to the Facility on Lessee's behalf.

ARTICLE TWENTY-FIVE
LESSOR'S RIGHT TO INSPECTION, REPAIR, AND MAINTENANCE

Lessor may enter the Facility at any reasonable time, upon adequate notice to Lessee, except that no notice need be given in case of emergency, for the purpose of inspection or the making of such repairs, replacements, or additions in, to, on and about the Facility or the building, as Lessor deems necessary or desirable. Lessee shall have no claim or cause of action against Lessor by reason of such entry except as provided in Article Thirty of the Agreement.

ARTICLE TWENTY-SIX
INTERRUPTION OF SERVICES OF USE

Interruption or curtailment of any service maintained in the building, if caused by strikes, mechanical difficulties, or any causes beyond Lessor's control, whether similar or dissimilar to those enumerated, shall not entitle Lessee to any claim against the Lessor or to any abatement in rent, and shall not constitute constructive of partial eviction, unless Lessor fails to talk such measures as may be reasonable under the circumstances to restore the service without undue delay. If the Facility is rendered untenantable in whole or in part, for a period of seven (7) business days, by the making of repairs, replacements, or additions, other than those made with Lessee's consent or caused by misuse or neglect by Lessee or Lessee's agents, servants, visitors, or licensees there shall be a proportionate abatement of rent during the period of untenantability. In no event shall Lessor's obligation for such payment exceed the actual pro-rated amount of rent otherwise due.

ARTICLE TWENTY-SEVEN
CONDITIONS OF LESSOR'S LIABILITY

Lessor shall not be entitled to claim a constructive eviction from the Facility unless Lessee has first notified Lessor in writing of the conditions giving rise to the eviction. If the complaints are justified, and Lessor has failed within a reasonable time after receipt of such notices to remedy such conditions, Lessee is entitled to claim a constructive eviction.

ARTICLE TWENTY-EIGHT
LESSOR'S RIGHT TO SHOW PREMISES

Lessor may show the Facility to prospective purchasers and mortgagees and, during the six months prior to the termination of this Lease, to prospective tenants, during business hours upon reasonable notice to Lessee, unless this Lease has been renewed.

ARTICLE TWENTY-NINE
EFFECT OF OTHER REPRESENTATIONS

No representations or promises shall be binding on the parties to this Agreement except those representations and promises contained in this Lease or in some future writing signed by a party making those representations or promises.

ARTICLE THIRTY
PEACEFUL ENJOYMENT

Lessor covenants that if, and so long as Lessee pays the rent, and any additional rent as provided in this Lease, and performs the covenants of this Lease, Lessee shall peaceably and quietly have, hold, and enjoy the Facility for the term mentioned here, subject to the provisions of this Lease.

ARTICLE THIRTY-ONE
LESSEE'S CERTIFICATION AS TO FORCE AND EFFECT OF LEASE

Lessee shall, from time to time, upon not less than ten (10) days prior written notice by Lessor, execute, acknowledge, and deliver to Lessor a written statement certifying that the Lease is unmodified and in full force and effect, or that the Lease is in full force and effect as modified and listing the instruments of modification; the dates to which the rents and other charges have been paid; and, whether or not to the best of Lessee's knowledge Lessor is in default under this Lease and, if so, specifying the nature of the default. It is intended that any such statement delivered pursuant to this Article may be relied upon by a prospective purchaser of Lessor's interest or assignee of any mortgage upon Lessor's interest in the Facility.

ARTICLE THIRTY-TWO
BINDING EFFECT ON SUCCESSORS AND ASSIGNS

The provisions of this Lease shall apply to, bind, and inure to the benefit of Lessor and Lessee, and their respective heirs, successors, legal representatives, and assigns. It is understood that the term "Lessor" as used in this Lease means only a term lessee of the building, so that in the event of any sale of the Facility, or of any lease of the Facility, or if a mortgagee shall take possession of the Facility, the Lessor named herein shall be entirely freed and relived of all covenants and obligations subsequently accruing under this Agreement. It shall be deemed without further agreement that the purchaser, the term lessee of the Facility, or the mortgagee in possession has assumed and agreed to carry out any and all covenants and obligations of the Lessor under this Agreement.

ARTICLE THIRTY-THREE
DISCLAIMERS

Lessee hereby accepts complete responsibility for the proper maintenance of all furniture and equipment. In no event shall Lessor be responsible for the repair or replacement of any equipment other than the bone densometer, furniture and/or floor covering. The property owner shall, however, be responsible for any and all necessary capital improvements.

ARTICLE THIRTY-FOUR
LEASE NOT BASED ON REFERRALS

All parties hereby agree that none of the terms of this Agreement are based, in whole or in part, upon the procurement of any referrals to or from any party. All physician providing services at the Facility on behalf of Lessee shall be members of Lessee's group practice for purposes of 42 U.S.C. 1395nn and F.S. 455.654, et seq., as amended. Moreover, compensation paid to such physician(s) shall not be made on the basis of the value or volume of referrals made by or to such physician(s). Each party agrees to indemnify the other for any and all violations, assessments, costs, expenses, damages, claims, settlements, and liabilities of any kind, including reasonable attorney's fees at all levels of litigation, which result from such party's own con-compliance with such laws. This Lease shall remain in full force and effect during any period of non-compliance.

ARTICLE THIRTY-FIVE
AMENDMENTS

This Agreement may be modified or amended only in writing executed by both parties.

ARTICLE THIRTY-SIX
GOVERNING LAW

The validity, construction and performance of this Agreement shall be governed and construed in accordance with the laws of the State of Florida. Any legal proceeding related to this Agreement shall be brought in a Florida state court located in Palm Beach County, Florida.

ARTICLE THIRTY-SEVEN
MEDIATION

The parties hereby agree to attempt to settle any and all disputes arising out of this Agreement through good faith attempts to settle such differences. Should any such disputes not be resolved through negotiation, both parties agree to submit such disputes to a certified court mediator prior to initiating any litigation. If a settlement is not reached within ninety (90) days of the submission of a case for mediation, either party may then initiate litigation related to such dispute.

ARTICLE THIRTY-EIGHT
SEVERABILITY

If any provision of this Agreement is found to be invalid or unenforceable under any applicable law, that provision shall be enforced to the extent permissible, and the remaining provisions of this Agreement shall remain in full force and effect.

ARTICLE THIRTY-NINE
NON-WAIVER

No failure or delay by either party in exercising any right or remedy under this Agreement shall waive any provision of this Agreement, nor shall any right or remedy under this Agreement preclude either party from otherwise or further exercising these rights or remedies, or any other rights or remedies granted by law or any related document.

ARTICLE FORTY
CAPTIONS

The headings in this Agreement are for convenience only and do not affect the interpretation of this Agreement.

provider services provided at any location at which Dr. Marder or ADSCC conducted business or provided any type of medical services.

RESPONSE:

Objection to this request as being overly broad and irrelevant to the plaintiff's claims.

44. All documents which mention, evidence or reflect communications between any defendant and any medical association, including but not limited to the American Society for Radiation Oncology (ASTRO), the American College of Radiology (ACR), the American Academy of Dermatology.

RESPONSE:

See documents provided in response to Requests #19 and 20.

45. All documents which mention, evidence or reflect communications or contact between counsel for any of the Defendants and any other defendant or any other defendants' counsel.

RESPONSE:

Objection to this request as being overly broad and irrelevant to the plaintiff's claims. Additionally, defendants object to this request as it is protected by the attorney work-product and joint defense counsel doctrines.

46. All documents which mention, evidence or reflect any communications between Dr. Marder and any entity to which he submitted any writings for publication.

RESPONSE:

See attached documents Bates numbered GM0243 – GM0250.

47. All documents which mention, evidence or reflect communications or contact between counsel for any of the Defendants and any third party regarding the coding, charting, documenting, billing, or delivery of radiation, pathology, or non-physician provider services.

RESPONSE:

Objection to this request as being overly broad and irrelevant to the plaintiff's claims. Additionally, defendants object to this request as it is protected by the attorney work-product and attorney work product doctrines.

ARTICLE FORTY-ONE
ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the parties hereto and supersedes all previous and contemporaneous oral and written negotiations, agreements, undertakings or other commitments. No covenant or condition not expressed in this Agreement or incorporated herein by reference shall affect or be effective to interpret, change, or restrict this Agreement.

ARTICLE FORTY-TWO
NOTICES

All notices and other communications required or permitted under this Agreement shall be in writing and shall be (i) hand-delivered, or (ii) sent by registered or certified first class mail, postage prepaid, or sent by nationally recognized express courier service. Such notices and other communications shall be effective upon receipt, and shall be sent to either party at the Facility.

ARTICLE FORTY-THREE
COUNTERPARTS

This Agreement may be executed in counterparts which, when combined either by original or facsimile, shall have the same force and effect as an original signed by both parties.

IN WITNESS WHEREOF, the parties have executed this Agreement on the day and year first above written.

KENDALL MEDICAL LABORATORIES, INC.
("Lessor")

By: _____ _____
Name Name
Title Title

Witness _____ _____

Witness _____ _____

ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, P.A.
("Lessee")

By: _____

Witness _____

Witness _____

ACKNOWLEDGMENT

STATE OF FLORIDA)
) ss.
COUNTY OF PALM BEACH)

On this ____ day of _____, 2002 before the undersigned personally appeared _____, and _____, each of whom are personally known to me or have produced valid Driver's Licenses as identification, and each acknowledged before me the foregoing document.

_____
Notary Public

GM 0102

KENDALL MEDICAL LABORATORY,INC
2500 DOUGLAS ROAD
SUITE A
CORAL GABLES, FL 33134
(800) 442-0803
Federal Tax ID: 650037287

Acct Code	Date	Pg#
401	08/31/2008	1

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

SUMMARY OF BILLING ACTIVITY

Serv ID	CPT	Description	# Billed	Price	Charges	Disc Price	Discount
CS1		CASSETTE 1 ADDITIONAL	15	0.00	0.00	0.00	0.00
CS2		CASSETTE 2 ADDITIONAL	10	0.00	0.00	0.00	0.00
CS3		CASSETTE 3 ADDITIONAL	1	0.00	0.00	0.00	0.00
CS4		CASSETTE 4 ADDITIONAL	1	0.00	0.00	0.00	0.00
CS5		CASSETTE 5 ADDITIONAL	2	0.00	0.00	0.00	0.00
CS6		CASSETTE 6 ADDITIONAL	1	0.00	0.00	0.00	0.00
CS7		CASSETTE 7 ADDITIONAL	1	0.00	0.00	0.00	0.00
GX1	88305	GROSS AND SLIDE 1 SPECIMEN	58	12.00	696.00	696.00	0.00
GX10	88305	GROSS AND SLIDE 10 SPECIMENS	5	120.00	600.00	600.00	0.00
GX11	88305	GROSS AND SLIDE 11 SPECIMENS	4	121.00	484.00	484.00	0.00
GX12	88305	GROSS AND SLIDE 12 SPECIMENS	5	132.00	660.00	660.00	0.00
GX13	88305	GROSS AND SLIDE 13 SPECIMENS	2	143.00	286.00	286.00	0.00
GX14	88305	GROSS AND SLIDE 14 SPECIMENS	4	154.00	616.00	616.00	0.00
GX15	88305	GROSS AND SLIDE 15 SPECIMENS	7	165.00	1,155.00	1,155.00	0.00
GX16	88305	GROSS AND SLIDE 16 SPECIMENS	1	192.00	192.00	192.00	0.00
GX2	88305	GROSS AND SLIDE 2 SPECIMENS	56	24.00	1,344.00	1,344.00	0.00
GX3	88305	GROSS AND SLIDE 3 SPECIMENS	41	36.00	1,476.00	1,476.00	0.00
GX4	88305	GROSS AND SLIDE 4 SPECIMENS	18	48.00	864.00	864.00	0.00
GX5	88305	GROSS AND SLIDE 5 SPECIMENS	14	60.00	840.00	840.00	0.00
GX6	88305	GROSS AND SLIDE 6 SPECIMENS	12	72.00	864.00	864.00	0.00
GX7	88305	GROSS AND SLIDE 7 SPECIMENS	6	84.00	504.00	504.00	0.00
GX8	88305	GROSS AND SLIDE 8 SPECIMENS	11	96.00	1,056.00	1,056.00	0.00
GX9	88305	GROSS AND SLIDE 9 SPECIMENS	16	108.00	1,728.00	1,728.00	0.00
PAS	88312	PAS STAIN	22	0.00	0.00	0.00	0.00
PASD	88312	PASD STAIN	34	0.00	0.00	0.00	0.00
			347		13,365.00	13,365.00	0.00

ML-08314

KENDALL MEDICAL LABORATORY,INC
2500 DOUGLAS ROAD
SUITE A
CORAL GABLES, FL 33134
(800) 442-0803
Federal Tax ID: 650037287

Acct Code	Amt Due	Date	Pg#
401	54206.00	08/31/2008	1

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount	
							0 - 30 Day Balance		12208.00	
							61 - 90 Day Balance		17413.00	
							Over 90 Days Due		41220.00	
08/12/08							CREDIT CARD, Auth# 02870B		30000.00-	
							SUBTOTAL			40841.00
							CURRENT CHARGES			13365.00
							TOTAL NOW DUE			54206.00
07/28/08	K0832588	M08-00130	KEY,REX	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00	
07/28/08	K0832600	M08-00303	WISE,IRENE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00	
07/28/08	K0832600	M08-00303	WISE,IRENE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00	
07/28/08	K0832600	M08-00303	WISE,IRENE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00	
07/28/08	K0832600	M08-00303	WISE,IRENE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00	
07/28/08	K0832600	M08-00303	WISE,IRENE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00	
07/30/08	K0832814	M08-00307	KIND,FRANCINE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00	
07/30/08	K0832815	M08-00306	STECK,MICHAEL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00	
08/01/08	K0833725	M08-00152	TUTRONE,ETHEL	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00	
08/04/08	K0834017	M08-00319	BURGESS,ARNOLD	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00	
08/04/08	K0834018	M08-00319	CAPPADONNA,LOUIS	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00	
08/04/08	K0834018	M08-00319	CAPPADONNA,LOUIS	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	108.00	
08/04/08	K0834018	M08-00319	CAPPADONNA,LOUIS	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00	
08/04/08	K0834018	M08-00319	CAPPADONNA,LOUIS	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00	
08/04/08	K0834013	M08-00576	COLEMAN,GEORGE	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	60.00	
08/04/08	K0833997	M08-00155	DEFOUR,RICHARD	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	72.00	
08/04/08	K0833998	M08-00156	DERIQRIS,DONNA	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	108.00	
08/04/08	K0833998	M08-00156	DERIQRIS,DONNA	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00	
08/04/08	K0833999	M08-00157	DUNN,MERRIAL	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	96.00	
08/04/08	K0834000	M08-00158	DUNN,RAY	MARDER,GARY	88305	TC GX14	GROSS AND SLIDE 14	1	154.00	
08/04/08	K0834000	M08-00158	DUNN,RAY	MARDER,GARY		CS2	CASSETTE 2 ADDITION	1	0.00	
08/04/08	K0834001	M08-00159	FERGUSON,DONALD	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	108.00	
08/04/08	K0834019	M08-00320	FORTUN,BRITTANY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00	
08/04/08	K0834020	M08-00321	GEORGE,GEORGE	MARDER,GARY	88305	TC GX14	GROSS AND SLIDE 14	1	154.00	
08/04/08	K0834014	M08-00577	HAMILTON,MARIE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00	
08/04/08	K0834014	M08-00577	HAMILTON,MARIE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00	
08/04/08	K0834014	M08-00577	HAMILTON,MARIE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00	

ML-08315

KENDALL MEDICAL LABORATORY,INC
2500 DOUGLAS ROAD
SUITE A
CORAL GABLES, FL 33134
(800) 442-0803
Federal Tax ID: 650037287

Acct Code	Amt Due	Date	Pg#
401	54206.00	08/31/2008	2

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
08/04/08	K0834014	M08-00577	HAMILTON,MARIE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/04/08	K0834014	M08-00577	HAMILTON,MARIE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/04/08	K0834014	M08-00577	HAMILTON,MARIE	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00
08/04/08	K0834014	M08-00577	HAMILTON,MARIE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/04/08	K0834014	M08-00577	HAMILTON,MARIE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/04/08	K0834014	M08-00577	HAMILTON,MARIE	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00
08/04/08	K0834014	M08-00577	HAMILTON,MARIE	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00
08/04/08	K0834021	M08-00322	HARTLEY,JACOB	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/04/08	K0834002	M08-00160	HAWLEY,TERRANCE	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	96.00
08/04/08	K0834015	M08-00578	LEE,LARRY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/04/08	K0834016	M08-00579	LEGG,GARY	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	60.00
08/04/08	K0834007	M08-00580	LUCE,ROBERT	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	72.00
08/04/08	K0834008	M08-00581	MANN,DAVID	MARDER,GARY	88305	TC GX15	GROSS AND SLIDE 15	1	165.00
08/04/08	K0834022	M08-00323	MEAS,KY	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	48.00
08/04/08	K0834003	M08-00161	MOHR,DEBORAH	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/04/08	K0834010	M08-00582	MUNN,THELMA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/04/08	K0834004	M08-00162	NELSON,SCOTT	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/04/08	K0833996	M08-00154	OTTOWAY,SUZANNE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/04/08	K0834009	M08-00583	RUFF,DAVID	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	96.00
08/04/08	K0835145	M08-00612	SALVINO,MARGARET	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/04/08	K0834011	M08-00584	SILVERSTEIN,JUDITH	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/04/08	K0834012	M08-00585	SILVERSTEIN,WILLIA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/04/08	K0834005	M08-00164	STOLL,DANIEL	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	48.00
08/04/08	K0834006	M08-00165	TYSEN,RAY	MARDER,GARY	88305	TC GX15	GROSS AND SLIDE 15	1	165.00
08/04/08	K0834191	M08-00163	VERNET,NELGIE	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	120.00
08/04/08	K0834023	M08-00324	WILDEMITCHELLE,DAM	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/04/08	K0834023	M08-00324	WILDEMITCHELLE,DAM	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	48.00
08/05/08	K0834179	M08-00167	BRADLEY,LARRY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/05/08	K0834179	M08-00167	BRADLEY,LARRY	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/05/08	K0834179	M08-00167	BRADLEY,LARRY	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00
08/05/08	K0834178	M08-00166	BRADLEY,SHERRY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/05/08	K0834187	M08-00325	GARCIA,PATRICIA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	60.00
08/05/08	K0834188	M08-00326	KIND,DANNY	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	84.00
08/05/08	K0834186	M08-00174	LENHARD,NICHOLE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/05/08	K0834189	M08-00327	MASTERS,JOANN	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	96.00
08/05/08	K0834180	M08-00168	MITTMAN,BERNICE	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	121.00
08/05/08	K0834181	M08-00169	MURANKUS,TASHA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/05/08	K0834182	M08-00170	POIRER,JANET	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/05/08	K0834190	M08-00328	QUINONES,MADISON	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	121.00
08/05/08	K0834184	M08-00172	RYAN,JASON	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00

ML-08316

KENDALL MEDICAL LABORATORY,INC
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SUITE A
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Federal Tax ID: 650037287

Acct Code	Amt Due	Date	Pg#
401	54206.00	08/31/2008	3

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
08/05/08	K0834183	M08-00171	SPIEGAL,WALTER	MARDER,GARY	88305 TC	GX9	GROSS AND SLIDE 9 S	1	108.00
08/05/08	K0834183	M08-00171	SPIEGAL,WALTER	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
08/05/08	K0834183	M08-00171	SPIEGAL,WALTER	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
08/05/08	K0834183	M08-00171	SPIEGAL,WALTER	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
08/05/08	K0834183	M08-00171	SPIEGAL,WALTER	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
08/05/08	K0834185	M08-00173	UNDERWOOD,ELENOR	MARDER,GARY	88305 TC	GX15	GROSS AND SLIDE 15	1	165.00
08/06/08	K0834609	M08-00586	BAILLIE,WILLIAM	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/06/08	K0834610	M08-00587	BIZOT,PASCAL	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/06/08	K0834611	M08-00588	BLANCHI,MARY	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	48.00
08/06/08	K0834612	M08-00589	BURGOS,BRYAN	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/06/08	K0834597	M08-00175	CLAIRE,ERIC	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/06/08	K0834613	M08-00590	COLLINS,AMY	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/06/08	K0834613	M08-00590	COLLINS,AMY	MARDER,GARY		CS2	CASSETTE 2 ADDITION	1	0.00
08/06/08	K0834598	M08-00176	CONCEPCION,LISANDR	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/06/08	K0834599	M08-00177	FUENTES,JAVIER	MARDER,GARY	88305 TC	GX13	GROSS AND SLIDE 13	1	143.00
08/06/08	K0834617	M08-00330	GUERNER,CLAUDE	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
08/06/08	K0834617	M08-00330	GUERNER,CLAUDE	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
08/06/08	K0834617	M08-00330	GUERNER,CLAUDE	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/06/08	K0834618	M08-00331	HERRICK,CHERYL	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/06/08	K0834600	M08-00178	IVES,MELISSA	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	48.00
08/06/08	K0834619	M08-00332	LEGG,GENE	MARDER,GARY	88305 TC	GX10	GROSS AND SLIDE 10	1	120.00
08/06/08	K0834620	M08-00333	LEWIS,BELINDA	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/06/08	K0834620	M08-00333	LEWIS,BELINDA	MARDER,GARY	88312 76	PAS	PAS STAIN	1	0.00
08/06/08	K0834620	M08-00333	LEWIS,BELINDA	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
08/06/08	K0834602	M08-00180	LUKE,ALAN	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	48.00
08/06/08	K0834601	M08-00179	LUKE,MARY	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/06/08	K0834603	M08-00181	MAGNANI,STEPHAN	MARDER,GARY	88305 TC	GX15	GROSS AND SLIDE 15	1	165.00
08/06/08	K0834604	M08-00182	MCAULAY,JOHN	MARDER,GARY	88305 TC	GX12	GROSS AND SLIDE 12	1	132.00
08/06/08	K0834614	M08-00591	MISTUETTA,MEGAN	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/06/08	K0834621	M08-00334	MITCHELL,WALT	MARDER,GARY	88312 76	PAS	PAS STAIN	1	0.00
08/06/08	K0834621	M08-00334	MITCHELL,WALT	MARDER,GARY	88312 76	PAS	PAS STAIN	1	0.00
08/06/08	K0834621	M08-00334	MITCHELL,WALT	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	48.00
08/06/08	K0834622	M08-00335	NOLAN,ELIZABETH	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
08/06/08	K0834622	M08-00335	NOLAN,ELIZABETH	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
08/06/08	K0834622	M08-00335	NOLAN,ELIZABETH	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	48.00
08/06/08	K0834622	M08-00335	NOLAN,ELIZABETH	MARDER,GARY	88312 76	PAS	PAS STAIN	1	0.00
08/06/08	K0834623	M08-00336	OTTAY,X	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/06/08	K0834615	M08-00592	PERTUCH,HOLLY	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/06/08	K0834605	M08-00183	PULZ,ABBY	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/06/08	K0834605	M08-00183	PULZ,ABBY	MARDER,GARY		CS2	CASSETTE 2 ADDITION	1	0.00

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401	54206.00	08/31/2008	4

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
08/06/08	K0834606	M08-00184	ROBERTSON,ALEX	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/06/08	K0834624	M08-00337	ROBINSON,CHARLES	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	84.00
08/06/08	K0834626	M08-00339	SIDES,MATTHEW	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	108.00
08/06/08	K0834616	M08-00329	SMITH,ELEANOR	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/06/08	K0834625	M08-00338	SWANSON,ELIZABETH	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	60.00
08/06/08	K0834607	M08-00185	WALL,REBECCA	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	84.00
08/06/08	K0834607	M08-00185	WALL,REBECCA	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/06/08	K0834608	M08-00186	WOODLEY,HERMAN	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	96.00
08/06/08	K0834608	M08-00186	WOODLEY,HERMAN	MARDER,GARY		CS4	CASSETTE 4 ADDITION	1	0.00
08/07/08	K0834654	M08-00341	APPERTI,JAMES	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	60.00
08/07/08	K0834654	M08-00341	APPERTI,JAMES	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/07/08	K0834650	M08-00593	FELTS,GARY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/07/08	K0834641	M08-00188	HANCOCK,JOSEPHINE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/07/08	K0834641	M08-00188	HANCOCK,JOSEPHINE	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/07/08	K0834639	M08-00187	LOFTIS,CHARLES	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/07/08	K0834640	M08-00189	MASI,ANGILO	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	60.00
08/07/08	K0834649	M08-00594	MCCOOL,KAY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/07/08	K0834643	M08-00189	MCMILLIAN,BILLY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/07/08	K0834651	M08-00595	MESTAN,RICHARD	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/07/08	K0834777	M08-00340	MILLER,FRANCES	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/07/08	K0834777	M08-00340	MILLER,FRANCES	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	120.00
08/07/08	K0834777	M08-00340	MILLER,FRANCES	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/07/08	K0834656	M08-00596	MOORE,NOBLE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/07/08	K0834652	M08-00597	PASQUALONE,ROSE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/07/08	K0834642	M08-00190	PETTIT,ROBERT	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	72.00
08/07/08	K0834645	M08-00191	RIGANO,ROBERT	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/07/08	K0834653	M08-00598	ST PIERRE,SHAWN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/07/08	K0834646	M08-00193	TIMKO,PAUL	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	48.00
08/07/08	K0834644	M08-0192	TINDELL,LOTTIE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/07/08	K0834648	M08-00194	VEITCH,FLORENCE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/07/08	K0834648	M08-00194	VEITCH,FLORENCE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/07/08	K0834648	M08-00194	VEITCH,FLORENCE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/07/08	K0834648	M08-00194	VEITCH,FLORENCE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/07/08	K0834655	M08-00340	WATSON,LILIAN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	48.00
08/08/08	K0834790	M08-00199	BARROUCLOUGH,CINDY	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00
08/08/08	K0834790	M08-00199	BARROUCLOUGH,CINDY	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00
08/08/08	K0834790	M08-00199	BARROUCLOUGH,CINDY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/08/08	K0834794	M08-00344	BREWSTER,TANYA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/08/08	K0834926	M08-00346	DULUDE,DANIEL	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/08/08	K0834789	M08-00198	FERRER,JESSICA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00

ML-08318

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401	54206.00	08/31/2008	5

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
08/08/08	K0834778	M08-00120	GIVEN,JEANNE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/08/08	K0834779	M08-00121	GRANT,CARLINE	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	84.00
08/08/08	K0834647	M08-00593	HANCOCK,CHARLES	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/08/08	K0834786	M08-00195	KAUFMAN,KRISTEN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/08/08	K0834793	M08-00342	MACK,JAY RENE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/08/08	K0834795	M08-00345	PALAZZA,ERICA	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00
08/08/08	K0834795	M08-00345	PALAZZA,ERICA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/08/08	K0834787	M08-00196	PERSAUD,LEENA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/08/08	K0834787	M08-00196	PERSAUD,LEENA	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00
08/08/08	K0834788	M08-00197	WHIPPLE,AL	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	121.00
08/11/08	K0835130	M08-00602	ALLEN,DOLORES	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/11/08	K0835130	M08-00602	ALLEN,DOLORES	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/11/08	K0834989	M08-00601	ARONSEN,DAVID	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/11/08	K0835131	M08-00603	BARNABEL,ALBERT	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	60.00
08/11/08	K0835131	M08-00603	BARNABEL,ALBERT	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/11/08	K0834796	M08-00347	CARNEVALE,MARY JAN	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/11/08	K0834796	M08-00347	CARNEVALE,MARY JAN	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	108.00
08/11/08	K0834797	M08-00348	COOK,LINDA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	60.00
08/11/08	K0834780	M08-00122	COUDEN,GEORGE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/11/08	K0835132	M08-00604	DALY,JOHN	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/11/08	K0835132	M08-00604	DALY,JOHN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	48.00
08/11/08	K0834986	M08-00129	DANIELS,ADA	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	96.00
08/11/08	K0834986	M08-00129	DANIELS,ADA	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/11/08	K0835134	M08-00606	DEAS,NANCY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/11/08	K0835133	M08-00605	DELAMARTER,MARGARE	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	48.00
08/11/08	K0835141	SL8-00354	DEMANUEL,REBECCA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	60.00
08/11/08	K0834798	M08-00349	DENT,DONNA	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	84.00
08/11/08	K0834781	M08-00123	DRAMIS,ANDREW	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/11/08	K0834791	M08-00599	ELKINS,KENNETH	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/11/08	K0835135	M08-00607	FORRESTER,JAMES	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/11/08	K0834782	M08-00124	HANNEN,BRENDA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	132.00
08/11/08	K0835136	M08-00608	HERGERICK,HELEN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/11/08	K0834783	M08-00125	KAHN,JANICE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/11/08	K0834783	M08-00125	KAHN,JANICE	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/11/08	K0834799	M08-00350	KILPATRICK,ELEANOR	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	72.00
08/11/08	K0835137	M08-00609	KRUCKENBERG,DWIGHT	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/11/08	K0834800	M08-00351	KUHN,DONALD	MARDER,GARY	88305	TC GX14	GROSS AND SLIDE 14	1	154.00
08/11/08	K0834792	M08-00600	LESPERANCE,SUDRE	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00
08/11/08	K0834792	M08-00600	LESPERANCE,SUDRE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/11/08	K0834801	M08-00352	MARASCO,FRANK	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00

ML-08319

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401	54206.00	08/31/2008	6

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
08/11/08	K0834801	M08-00352	MARASCO,FRANK	MARDER,GARY	88305 TC	GX6	GROSS AND SLIDE 6 S	1	72.00
08/11/08	K0835138	M08-00610	PHILLIPS,DAVID	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/11/08	K0834784	M08-00126	SMITH,MARY LOU	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/11/08	K0835139	M08-00611	SZYMBORSKI,LEO	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/11/08	K0834985	M08-00128	VERNET,NELGIE	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/11/08	K0834985	M08-00128	VERNET,NELGIE	MARDER,GARY	88312 76	PAS	PAS STAIN	1	0.00
08/11/08	K0834785	M08-00127	WILLIAMS,JUSTIN	MARDER,GARY	88305 TC	GX5	GROSS AND SLIDE 5 S	1	60.00
08/12/08	K0835140	SL8-00353	CHVILA,CORINA	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
08/12/08	K0835140	SL8-00353	CHVILA,CORINA	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/12/08	K0834987	M08-00130	GOLDENBERG,MILDRED	MARDER,GARY		CS2	CASSETTE 2 ADDITION	1	0.00
08/12/08	K0834987	M08-00130	GOLDENBERG,MILDRED	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/12/08	K0835144	MBO-00133	KELLER,JOHN	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/12/08	K0835144	MBO-00133	KELLER,JOHN	MARDER,GARY		CS2	CASSETTE 2 ADDITION	1	0.00
08/12/08	K0835142	SL8-00355	KULAS,CHRISTINE	MARDER,GARY	88305 TC	GX9	GROSS AND SLIDE 9 S	1	108.00
08/12/08	K0834988	M08-00131	LUTHMANN,REINHARDT	MARDER,GARY	88305 TC	GX9	GROSS AND SLIDE 9 S	1	108.00
08/12/08	K0834988	M08-00131	LUTHMANN,REINHARDT	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/13/08	K0835628	0616	AYALA,ERIC	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/13/08	K0835628	0616	AYALA,ERIC	MARDER,GARY		CS5	CASSETTE 5 ADDITION	1	0.00
08/13/08	K0835629	0617	BAMPER,HEATHER	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/13/08	K0835630	0618	CHANCELLOR,BRADY	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/13/08	K0835143	MBO-00132	CONGELLO,RALPH	MARDER,GARY	88305 TC	GX8	GROSS AND SLIDE 8 S	1	96.00
08/13/08	K0835146	M08-00613	COOK,LINDA	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/13/08	K0835146	M08-00613	COOK,LINDA	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/13/08	K0835631	0619	DENNIS,EDIE	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/13/08	K0835148	M08-00615	DILLARD,SOLENA	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/13/08	K0835147	M08-00614	FRANCO,SHERI	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/13/08	K0835632	0620	NEWMAN,CLINTON	MARDER,GARY		CS2	CASSETTE 2 ADDITION	1	0.00
08/13/08	K0835632	0620	NEWMAN,CLINTON	MARDER,GARY	88305 TC	GX9	GROSS AND SLIDE 9 S	1	108.00
08/13/08	K0835149	SL8-00356	ORTIZ,JASON	MARDER,GARY		CS2	CASSETTE 2 ADDITION	1	0.00
08/13/08	K0835149	SL8-00356	ORTIZ,JASON	MARDER,GARY	88305 TC	GX6	GROSS AND SLIDE 6 S	1	72.00
08/13/08	K0835633	0621	RICHSECKER,MATHEW	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	48.00
08/13/08	K0835633	0621	RICHSECKER,MATHEW	MARDER,GARY		CS2	CASSETTE 2 ADDITION	1	0.00
08/13/08	K0835634	0622	UPTON,SHARON	MARDER,GARY		CS2	CASSETTE 2 ADDITION	1	0.00
08/13/08	K0835634	0622	UPTON,SHARON	MARDER,GARY	88305 TC	GX8	GROSS AND SLIDE 8 S	1	96.00
08/13/08	K0835612	0357	WHEELER,JOHN	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/13/08	K0835636	0624	ZAIS,WILLIAM	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/13/08	K0835635	0623	ZANSTEIN,SHARI	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/14/08	K0835620	0133	LORENZO,MARTIN	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/14/08	K0835613	0358	MCKEVITT,JOHN	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/14/08	K0835614	0359	TOSHIKO,MENENDEZ	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00

ML-08320

KENDALL MEDICAL LABORATORY,INC
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Acct Code	Amt Due	Date	Pg#
401	54206.00	08/31/2008	7

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
08/14/08	K0835621	0134	YAGER,KIM	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/15/08	K0835616	0361	ANDERSON,JONATHAN	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/15/08	K0835616	0361	ANDERSON,JONATHAN	MARDER,GARY		CS2	CASSETTE 2 ADDITION	1	0.00
08/15/08	K0835624	0137	COTTON,BETTY	MARDER,GARY	88305 TC	GX9	GROSS AND SLIDE 9 S	1	108.00
08/15/08	K0835626	0139	DELMAESTRA,AL	MARDER,GARY	88305 TC	GX5	GROSS AND SLIDE 5 S	1	60.00
08/15/08	K0835626	0139	DELMAESTRA,AL	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
08/15/08	K0835619	0364	HASLER,ANGIE	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/15/08	K0836030	0365	LOPEZ,NICOLAS	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	48.00
08/15/08	K0836016	0142	OSBORNE,SHERYL	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/15/08	K0835625	0138	SHERRILL,CATHERINE	MARDER,GARY	88305 TC	GX9	GROSS AND SLIDE 9 S	1	108.00
08/15/08	K0836015	0141	SILIATO,STEVE	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/15/08	K0835617	0362	SPILLMAN,DONNA	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/15/08	K0835622	0135	STECK,JANET	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/15/08	K0835623	0136	STECK,MICHAEL	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/15/08	K0835627	0140	TRUDELL,DAVID	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/15/08	K0835618	0363	ZAMARANO,JOSHUA	MARDER,GARY	88305 TC	GX6	GROSS AND SLIDE 6 S	1	72.00
08/15/08	K0835615	0360	ZAMSTEIN,JACK	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/18/08	K0836032	0367	CAPPADONNA,LOUIS	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/18/08	K0836029	0638	DAVIS,JANIE	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/18/08	K0836029	0638	DAVIS,JANIE	MARDER,GARY		CS5	CASSETTE 5 ADDITION	1	0.00
08/18/08	K0836018	0626	DEAN,RICHARD	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/18/08	K0836018	0626	DEAN,RICHARD	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
08/18/08	K0836017	0625	DERIQRIS,DONNA	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/18/08	K0836025	0633	FEDORICK,MICHAEL	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/18/08	K0836025	0633	FEDORICK,MICHAEL	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/18/08	K0836019	0627	FERGUSON,DONALD	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/18/08	K0836035	0370	GEORGE,GEORGE	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/18/08	K0836026	0634	GOMEZ,EDWARDO	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/18/08	K0836033	0368	HAAS,TIMOTHY	MARDER,GARY	88305 TC	GX12	GROSS AND SLIDE 12	1	132.00
08/18/08	K0836034	0369	HAWES,DEBORAH	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	48.00
08/18/08	K0836031	0366	HAWLEY,TERRANCE	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/18/08	K0836106	0635	HOLLER,DAVID	MARDER,GARY	88305 TC	GX7	GROSS AND SLIDE 7 S	1	84.00
08/18/08	K0836036	0371	LEGG,GENE	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/18/08	K0836027	0636	MANN,DAVID	MARDER,GARY	88305 TC	GX10	GROSS AND SLIDE 10	1	120.00
08/18/08	K0836020	0628	MARKS,IRMA	MARDER,GARY	88305 TC	GX13	GROSS AND SLIDE 13	1	143.00
08/18/08	K0836024	0632	MOHR,DEBORAH	MARDER,GARY	88305 TC	GX8	GROSS AND SLIDE 8 S	1	96.00
08/18/08	K0836028	0637	MOHR,THOMAS	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/18/08	K0836021	0629	PRINKE,KIM	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/18/08	K0836022	0630	RODEHEAVER,DALE	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/18/08	K0836023	0631	SMITH,JANICE	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00

ML-08321

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401	54206.00	08/31/2008	8

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
08/18/08	K0836037	0372	WILDEMITCHELLE,DAM	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/19/08	K0836038	0373	BLUM,LOU	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/19/08	K0836039	0374	CELECIA,PATRICIA	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	121.00
08/19/08	K0836040	0375	GARCIA,AMERICA	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00
08/19/08	K0836040	0375	GARCIA,AMERICA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/19/08	K0836041	0376	RYAN,JASON	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	48.00
08/20/08	K0837089	0377	CARRENO,LAURA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/20/08	K0837080	0644	CHANCELLOR,BRADY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/20/08	K0837075	0639	DUNN,MERRIAL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/20/08	K0837076	0640	DUNN,RAY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/20/08	K0837077	0641	GINEGER,MARGARET	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	60.00
08/20/08	K0837078	0642	GOLDENBERG,MILDRED	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/20/08	K0836916	0145	GREEN,MARVIN	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	96.00
08/20/08	K0837081	0645	KOLARICH,DEBRA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/20/08	K0837079	0643	LEGG,GARY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/20/08	K0836915	0144	MAGNANI,STEPHAN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/20/08	K0836914	0143	MCAULAY,JOHN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/20/08	K0837082	0646	NELLEN,SUSAN	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	108.00
08/20/08	K0837090	0378	RODRIGUEZ,WENDELL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	132.00
08/21/08	K0837084	0648	CHOQUETTE,JAMES	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	60.00
08/21/08	K0837091	0379	EGERTON,ALICE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/21/08	K0837085	0649	FELTS,GARY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/21/08	K0837083	08-0647	GRYSZCZYNSKI,JEAN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/21/08	K0837083	08-0647	GRYSZCZYNSKI,JEAN	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00
08/21/08	K0837083	08-0647	GRYSZCZYNSKI,JEAN	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00
08/21/08	K0836919	0148	MCKINNEY,DENNIS	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	72.00
08/21/08	K0836920	0149	MCMILLIAN,BILLY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	36.00
08/21/08	K0836917	0146	MEAD,KATHERINE	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	108.00
08/21/08	K0837088	0652	MOORE,NOBLE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/21/08	K0836918	0147	MORRIS,MARIE	MARDER,GARY	88305	TC GX15	GROSS AND SLIDE 15	1	165.00
08/21/08	K0836922	0151	PERKINO,SHEILA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/21/08	K0836921	0150	PROPPS,JAMES	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	48.00
08/21/08	K0837086	0650	RIGANO,ROBERT	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	72.00
08/21/08	K0837087	0651	ROGERS,ADRIAN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/21/08	K0836924	0153	TIMKO,PAUL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/21/08	K0836923	0152	TINDELL,LOTTIE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/22/08	K0837092	0380	BOWER,KIMBERLY	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00
08/22/08	K0837092	0380	BOWER,KIMBERLY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.00
08/22/08	K0837100	0386	BURGOS,BRYAN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	24.00
08/22/08	K0836926	0155	COX,RAYE	MARDER,GARY	88312	76 PAS	PAS STAIN	1	0.00

ML-08322

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401	54206.00	08/31/2008	9

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
08/22/08	K0836926	0155	COX,RAYE	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/22/08	K0837073	0156	DEFOUR,RICHARD	MARDER,GARY	88305 TC	GX10	GROSS AND SLIDE 10	1	120.00
08/22/08	K0837109	0395	ESPTIN,STEF	MARDER,GARY	88305 TC	GX8	GROSS AND SLIDE 8 S	1	96.00
08/22/08	K0837109	0395	ESPTIN,STEF	MARDER,GARY		CS6	CASSETTE 6 ADDITION	1	0.00
08/22/08	K0837093	0381	GEORGE,MARGARET	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/22/08	K0837093	0381	GEORGE,MARGARET	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
08/22/08	K0837094	0382	GIVEN,JEANNE	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/22/08	K0837094	0382	GIVEN,JEANNE	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/22/08	K0837101	0387	KIKTA,ANN	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/22/08	K0837074	0157	KLOFENSTEIN,MICHEA	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/22/08	K0837103	0389	LUKE,ALAN	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/22/08	K0837102	0388	LUKE,MARY	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/22/08	K0837095	0383	MACK,JAY RENE	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/22/08	K0837108	0394	MCMULLEN,CURTIS	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/22/08	K0837105	0391	NELSON,SCOTT	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/22/08	K0837104	0390	NUELKE,STEPHEN	MARDER,GARY		CS3	CASSETTE 3 ADDITION	1	0.00
08/22/08	K0837104	0390	NUELKE,STEPHEN	MARDER,GARY	88305 TC	GX6	GROSS AND SLIDE 6 S	1	72.00
08/22/08	K0837096	0384	PAROLA,MARGARET	MARDER,GARY	88305 TC	GX6	GROSS AND SLIDE 6 S	1	72.00
08/22/08	K0837106	0392	PINTO,PRECINDA	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/22/08	K0837097	0385	VOLLMAN,KRISTA	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/22/08	K0837107	0393	WALL,REBECCA	MARDER,GARY	88305 TC	GX14	GROSS AND SLIDE 14	1	154.00
08/22/08	K0837107	0393	WALL,REBECCA	MARDER,GARY		CS7	CASSETTE 7 ADDITION	1	0.00
08/22/08	K0836925	0154	WHIPPLE,AL	MARDER,GARY	88305 TC	GX9	GROSS AND SLIDE 9 S	1	108.00
08/22/08	K0836925	0154	WHIPPLE,AL	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
08/25/08	K0837098	0158	HANNEN,BRENDA	MARDER,GARY	88305 TC	GX9	GROSS AND SLIDE 9 S	1	108.00
08/25/08	K0837099	0159	KEENE,LISA	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00
08/25/08	K0837110	0396	KRUCKENBERG,DWIGHT	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/25/08	K0837111	0397	PARDIE,AMANDA	MARDER,GARY	88305 TC	GX15	GROSS AND SLIDE 15	1	165.00
08/25/08	K0837332	0399	PEASE,WILLIAM	MARDER,GARY	88305 TC	GX12	GROSS AND SLIDE 12	1	132.00
08/25/08	K0837331	0398	PLITT,JOHN	MARDER,GARY	88305 TC	GX9	GROSS AND SLIDE 9 S	1	108.00
08/25/08	K0837324	0160	VERNET,NELGIE	MARDER,GARY	88305 TC	GX6	GROSS AND SLIDE 6 S	1	72.00
08/26/08	K0837325	0161	ELKINS,KENNETH	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	48.00
08/26/08	K0837333	0400	KULAS,CHRISTINE	MARDER,GARY	88305 TC	GX16	GROSS AND SLIDE 16	1	192.00
08/26/08	K0837326	0162	LUTHMANN,REINHARDT	MARDER,GARY	88305 TC	GX5	GROSS AND SLIDE 5 S	1	60.00
08/26/08	K0837330	0165	MITTMAN,BERNICE	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/26/08	K0837334	0401	POIRER,JANET	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.00
08/26/08	K0837335	0402	POIRIER,ROGER	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/26/08	K0837327	0163	RUNNER,MICHAEL	MARDER,GARY	88305 TC	GX15	GROSS AND SLIDE 15	1	165.00
08/26/08	K0837329	0166	SEMPREVIO,ROSEANN	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	24.00
08/26/08	K0837328	0164	SPIEGAL,WALTER	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	36.00

ML-08323

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401	54206.00	08/31/2008	10

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
							CURRENT CHARGES		13365.00

ML-08324

KENDALL MEDICAL LABORATORY,INC
2500 DOUGLAS ROAD
SUITE A
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Acct Code	Date	Pg#
401	01/31/2012	1

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

SUMMARY OF BILLING ACTIVITY

Serv ID	CPT	Description	# Billed	Price	Charges	Disc Price	Discount
CS1		CASSETTE 1 ADDITIONAL	3	0.00	0.00	0.00	0.00
GX1	88305	GROSS AND SLIDE 1 SPECIMEN	69	12.50	862.50	862.50	0.00
GX10	88305	GROSS AND SLIDE 10 SPECIMENS	11	125.00	1,375.00	1,375.00	0.00
GX11	88305	GROSS AND SLIDE 11 SPECIMENS	6	137.50	825.00	825.00	0.00
GX12	88305	GROSS AND SLIDE 12 SPECIMENS	34	150.00	5,100.00	5,100.00	0.00
GX14	88305	GROSS AND SLIDE 14 SPECIMENS	2	175.00	350.00	350.00	0.00
GX2	88305	GROSS AND SLIDE 2 SPECIMENS	39	25.00	975.00	975.00	0.00
GX3	88305	GROSS AND SLIDE 3 SPECIMENS	37	37.50	1,387.50	1,387.50	0.00
GX4	88305	GROSS AND SLIDE 4 SPECIMENS	27	50.00	1,350.00	1,350.00	0.00
GX5	88305	GROSS AND SLIDE 5 SPECIMENS	24	62.50	1,500.00	1,500.00	0.00
GX6	88305	GROSS AND SLIDE 6 SPECIMENS	20	75.00	1,500.00	1,500.00	0.00
GX7	88305	GROSS AND SLIDE 7 SPECIMENS	16	87.50	1,400.00	1,400.00	0.00
GX8	88305	GROSS AND SLIDE 8 SPECIMENS	11	100.00	1,100.00	1,100.00	0.00
GX9	88305	GROSS AND SLIDE 9 SPECIMENS	7	112.50	787.50	787.50	0.00
MELAN	88342	MELAN-A STAIN	63	45.00	2,835.00	2,835.00	0.00
PASD	88312	PASD STAIN	31	0.00	0.00	0.00	0.00
			400		21,347.50	21,347.50	0.00

KENDALL MEDICAL LABORATORY,INC
2500 DOUGLAS ROAD
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Acct Code	Amt Due	Date	Pg#
401	38540.69	01/31/2012	1

AMEX / Mastercard / Visa accepted

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
							0 - 30 Day Balance		42196.99
							31 - 60 Day Balance		8301.67
							61 - 90 Day Balance		3059.17
							Over 90 Days Due		12635.35
01/03/12							CLIENT PAYMENT 09/30/2011		8333.33-
01/03/12							CLIENT PAYMENT 10/31/2011		8333.33-
01/03/12							CLIENT PAYMENT 11/30/2011		8333.33-
01/24/12							CREDIT CARD 01/01/2011-,CK# 03571B		24000.00-
							SUBTOTAL		17193.19
							CURRENT CHARGES		21347.50
							TOTAL NOW DUE		38540.69
12/12/11	K1142625	HC11-841	CANGELOSI,PATRICIA	MARDER,GARY	88305 TC	GX9	GROSS AND SLIDE 9 S	1	112.50
12/12/11	K1142625	HC11-841	CANGELOSI,PATRICIA	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
12/19/11	K1142078	MB11-1725	BRANDON,JAMES	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
12/19/11	K1142075	MB11-1721	DISTEFANIO,DELORES	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
12/21/11	K1142628	HC11-905	CLARK,JAMES	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	50.00
12/21/11	K1142626	MB11-1752	HAYES,HELEN	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.50
12/22/11	K1142627	MB11-1741	DELUCENTE,SALLY	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	37.50
12/22/11	K1142509	MB11-1746	HESS,JESSICA	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
12/22/11	K1142509	MB11-1746	HESS,JESSICA	MARDER,GARY	88305 TC	GX7	GROSS AND SLIDE 7 S	1	87.50
12/22/11	K1142509	MB11-1746	HESS,JESSICA	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
12/22/11	K1142509	MB11-1746	HESS,JESSICA	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
12/22/11	K1142508	MB11-1745	KIRK,LISA	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	25.00
12/22/11	K1142429	MB11-1742	MCNALLEN,EDWARD	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
12/22/11	K1142141	HC11-900	MELLETTE,KRISTINA	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
12/22/11	K1142141	HC11-900	MELLETTE,KRISTINA	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
12/22/11	K1142141	HC11-900	MELLETTE,KRISTINA	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
12/23/11	K1142507	MB11-1745	BATTAGLIA,ROSE	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
12/23/11	K1142507	MB11-1745	BATTAGLIA,ROSE	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.50
12/23/11	K1142512	MB11-1749	BEIN,TODD	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	25.00
12/23/11	K1142427	MB11-1744	FRIZZLE,CARIE	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
12/23/11	K1142427	MB11-1744	FRIZZLE,CARIE	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
12/23/11	K1142510	MB11-1747	HAUGE,CHRISTINE	MARDER,GARY	88305 TC	GX9	GROSS AND SLIDE 9 S	1	112.50
12/23/11	K1142510	MB11-1747	HAUGE,CHRISTINE	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00

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401	38540.69	01/31/2012	2

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
12/23/11	K1142510	MB11-1747	HAUGE,CHRISTINE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/23/11	K1142510	MB11-1747	HAUGE,CHRISTINE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/23/11	K1142511	MB11-1748	SHEPERD,ALICIA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
12/23/11	K1142513	MB11-1750	WOLFE,RONALD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/23/11	K1142513	MB11-1750	WOLFE,RONALD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/23/11	K1142513	MB11-1750	WOLFE,RONALD	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
12/23/11	K1142513	MB11-1750	WOLFE,RONALD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/23/11	K1142513	MB11-1750	WOLFE,RONALD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/27/11	K1142517	HC11-903	ABERCROMBIE,KELLY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
12/27/11	K1142515	HC11-901	CHRISTOU,SAMANTHA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
12/27/11	K1142514	MB11-1751	LARSEN,FRANK	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/27/11	K1142514	MB11-1751	LARSEN,FRANK	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
12/27/11	K1142514	MB11-1751	LARSEN,FRANK	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/27/11	K1142516	HC11-902	SHUMWAY,GWENDOLYN	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
12/27/11	K1142518	HC11-904	STICKLER,JEANNE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
12/28/11	K1142632	HC11-909	BURBANK,JUANA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
12/28/11	K1142631	HC11-908	JERNIGAN,JOAN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
12/28/11	K1142630	HC11-907	SCHWARTZ,MARC	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
12/28/11	K1142629	HC11-906	WILLIS,KIMBERLY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/28/11	K1142629	HC11-906	WILLIS,KIMBERLY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/28/11	K1142629	HC11-906	WILLIS,KIMBERLY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/28/11	K1142629	HC11-906	WILLIS,KIMBERLY	MARDER,GARY	88305	TC GX14	GROSS AND SLIDE 14	1	175.00
12/28/11	K1142629	HC11-906	WILLIS,KIMBERLY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/28/11	K1142629	HC11-906	WILLIS,KIMBERLY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/28/11	K1142629	HC11-906	WILLIS,KIMBERLY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/28/11	K1142629	HC11-906	WILLIS,KIMBERLY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/28/11	K1142629	HC11-906	WILLIS,KIMBERLY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/28/11	K1142629	HC11-906	WILLIS,KIMBERLY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/28/11	K1142629	HC11-906	WILLIS,KIMBERLY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/29/11	K1142720	HC11-916	ALTADONNA,STEFANIA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
12/29/11	K1142719	HC11-915	EADES,SAMUEL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
12/29/11	K1142722	HC11-918	FENNELL,LESLIE	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
12/29/11	K1142722	HC11-918	FENNELL,LESLIE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/29/11	K1142722	HC11-918	FENNELL,LESLIE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
12/29/11	K1142723	HC11-919	KRUMENAKER,PETER	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
12/29/11	K1142721	HC11-917	LUKE,ALANE	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
12/29/11	K1142725	HC11-921	MAYERS,DARLA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
12/29/11	K1142724	HC11-920	ROBERTS,MARK	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
12/30/11	K1142715	HC11-911	BUECHLER,JERRY	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00

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401	38540.69	01/31/2012	3

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
12/30/11	K1142715	HC11-911	BUECHLER,JERRY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
12/30/11	K1142716	HC11-912	HUDSPETH,JENNIFER	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
12/30/11	K12717	HC11-913	MIGDALIA,MARIA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
12/30/11	K12717	HC11-913	MIGDALIA,MARIA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
12/30/11	K12717	HC11-913	MIGDALIA,MARIA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
12/30/11	K12717	HC11-913	MIGDALIA,MARIA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
12/30/11	K1142718	HC11-914	SUDDERTH,REED	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
12/30/11	K1142714	HC11-910	WOOD,GAIL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/03/12	K1142713	MB11-1756	BENERATI,LORENZO	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/03/12	K12297	MB12-3	BYRD,BARBARA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/03/12	K12311	HC12-6	HAMILTON,BARRY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/03/12	K12296	MB12-2	RANDOLPH,WILLIAM	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/03/12	K12295	MB12-1	WALDWELL,ELIZABETH	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/04/12	K12315	M12-2	BEERT,RALPH	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/04/12	K12303	MB12-9	CACICH,GEORGE	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/04/12	K12307	HC12-3	CHAMPMAN,RUTH	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/04/12	K12298	MB12-4	CURRENT,PEGGY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/04/12	K12301	MB12-7	FABIAN,TED	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/04/12	K12301	MB12-7	FABIAN,TED	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/04/12	K12301	MB12-7	FABIAN,TED	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/04/12	K12301	MB12-7	FABIAN,TED	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/04/12	K12306	HC12-2	FRANCIS,ROBERT	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/04/12	K12306	HC12-2	FRANCIS,ROBERT	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/04/12	K12306	HC12-2	FRANCIS,ROBERT	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/04/12	K12306	HC12-2	FRANCIS,ROBERT	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/04/12	K12306	HC12-2	FRANCIS,ROBERT	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/04/12	K12306	HC12-2	FRANCIS,ROBERT	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/04/12	K12306	HC12-2	FRANCIS,ROBERT	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/04/12	K12305	HC12-1	HAMILTON,JAMES	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/04/12	K12305	HC12-1	HAMILTON,JAMES	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/04/12	K12310	HC12-9	HARTIGAN,GORGE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/04/12	K12318	M12-1	KEITH,DONALD	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/04/12	K12313	HC12-8	MEEK,JOHN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/04/12	K12309	HC12-5	MELONEY,LARRY	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/04/12	K12302	MB12-8	OKERHOLM,RITA	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/04/12	K12304	MB12-10	RAMSDELL,DONALD	MARDER,GARY	88305	TC GX14	GROSS AND SLIDE 14	1	175.00
01/04/12	K12312	HC12-7	SEMPRERIO,HARRIET	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
01/04/12	K12317	HC12-10	SMITH,DAVID	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/04/12	K12308	HC12-4	STEMPO,JOHN	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/04/12	K12299	MB12-5	WALAWENDER,HELENE	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00

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401	38540.69	01/31/2012	4

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
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Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
01/04/12	K12300	MB12-6	WALAWENDER,RAYMOND	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
01/04/12	K12314	HC12-11	WHITTEN,GARY	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/05/12	K12321	MB11-13	ANDREWS,JAMIE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/05/12	K12321	MB11-13	ANDREWS,JAMIE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/05/12	K12446	HC12-18	CHARLES,HEROLD	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/05/12	K12450	HC12-22	CHAVEZ,ALEYDA	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/05/12	K12448	HC12-20	CRACRAFT,JUDY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/05/12	K12441	HC12-13	CRACRAFT,RUSSELL	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/05/12	K12441	HC12-13	CRACRAFT,RUSSELL	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/05/12	K12316	MB11-18	DANGELO,LYDIA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/05/12	K12324	MB11-16	DIAZ,KAREN	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
01/05/12	K12325	MB11-17	DIAZ,LOREN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/05/12	K12325	MB11-17	DIAZ,LOREN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/05/12	K12445	HC12-17	DOLPHIN,EDWARD	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
01/05/12	K12322	MB12-14	FREDERICK,CHRISTOP	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/05/12	K12322	MB12-14	FREDERICK,CHRISTOP	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/05/12	K12447	HC12-19	GAHAN,DOROTHY	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/05/12	K12442	HC12-14	GAMLEN,LEWIS	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/05/12	K12440	HC12-12	GAMLEN,RUTH	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/05/12	K12319	MB12-11	LAWENCE,JENNIFER	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
01/05/12	K12320	MB11-12	MARKS,ALEXANDRA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/05/12	K12443	HC12-15	OAKS,PATRICIA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/05/12	K12323	MB12-15	SANTAMARIA,JOANNA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/05/12	K12449	HC12-21	STANIFER,RONALD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/05/12	K12449	HC12-21	STANIFER,RONALD	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/05/12	K12444	HC12-16	STEPHENSON,MAUDIE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/05/12	K121539	HC12-55	TYLER,SHELBY	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/06/12	K12462	HC12-30	BERTINI,MARY CAROL	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/06/12	K12701	MB12-24	BRADFORD,BRUCE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/06/12	K12701	MB12-24	BRADFORD,BRUCE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/06/12	K12456	M12-3	HESS,JESSICA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/06/12	K12454	HC12-26	MASELLI,VINCENT	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/06/12	K12700	MB12-23	MCCLAIN,CAROLYN	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/06/12	K12452	HC12-24	MEDINA,LYDIA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/06/12	K12461	HC12-31	MUELLER,ROBERT	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/06/12	K12461	HC12-31	MUELLER,ROBERT	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/06/12	K12453	HC12-25	OKERHOLM,RITA	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/06/12	K12457	MB12-20	RALEY,JACK	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/06/12	K12710	HC12-32	RAMSDELL,DONALD	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/06/12	K12455	HC12-27	RICHMOND,DARLENE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50

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MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
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01/06/12	K12699	MB12-22	RICKERT,PETER	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/06/12	K12702	MB12-25	SAKALAUSKAS,ANTONI	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/06/12	K12702	MB12-25	SAKALAUSKAS,ANTONI	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/06/12	K12451	HC12-23	SILVER,LENORE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/06/12	K12463	HC12-31	STRASZEWSKI,RICHAR	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/06/12	K12458	MB12-21	WALTER,JORGE	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/06/12	K12459	HC12-28	WHITTEN,GARY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/06/12	K12460	HC12-29	YOUNG,NICOLE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/06/12	K12460	HC12-29	YOUNG,NICOLE	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
01/07/12	K12698	M12-4	FVITTS,BILLY	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
01/09/12	K12713	MB12-35	ANDERSON,IAN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/09/12	K12713	MB12-35	ANDERSON,IAN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/09/12	K12713	MB12-35	ANDERSON,IAN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/09/12	K12713	MB12-35	ANDERSON,IAN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/09/12	K12703	MB12-27	BARTLEY,RENEE	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/09/12	K12703	MB12-27	BARTLEY,RENEE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/09/12	K12703	MB12-27	BARTLEY,RENEE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/09/12	K12709	MB12-31	DOLOMITE,ILEANA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/09/12	K12707	MB12-26	DWYER,GEORGE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/09/12	K12704	MB12-28	FOX,OWEN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/09/12	K12708	MB12-32	GROVE,BARBARA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/09/12	K12708	MB12-32	GROVE,BARBARA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/09/12	K12716	HC12-34	JENKINS,DEBBIE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/09/12	K12712	MB12-34	NEWELL,MARIETTA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/09/12	K12715	HC12-33	NEWMAN,ARCHIE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/09/12	K12706	MB12-30	PLASTRICK,GREGORY	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
01/09/12	K12711	MB12-33	RODRIGUEZ,NILDA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/09/12	K12711	MB12-33	RODRIGUEZ,NILDA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/09/12	K12711	MB12-33	RODRIGUEZ,NILDA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/09/12	K12714	MB12-36	STEBBINS,KAYLEE	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
01/09/12	K12705	MB12-29	WRIGHT,CYNTHIA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/10/12	K12886	MB12-37	ANTENOR,ANNE	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/10/12	K12897	MB12-48	AVILA,JULIA	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
01/10/12	K12897	MB12-48	AVILA,JULIA	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
01/10/12	K12883	HC12-35	DERRY,JIMMY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/10/12	K12893	MB12-44	DISTEFANO,DELORES	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/10/12	K12884	HC12-36	ELLENS,BETTY	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/10/12	K12884	HC12-36	ELLENS,BETTY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/10/12	K12895	MB12-46	HAUGE,CHRISTINE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/10/12	K12887	MB12-38	HESS,MILDRED	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50

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01/10/12	K12890	MB12-41	HILLARD,EDWARD	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/10/12	K12889	MB12-40	JEAN LOUIS,ALLISUM	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/10/12	K12891	MB12-42	MANCUSO,ELISA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/10/12	K12892	MB12-43	MCNEIL,ROBERT	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
01/10/12	K12896	MB12-47	SANTIAGO,JOSE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/10/12	K12888	MB12-39	SCHIAVI,JESSICA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/10/12	K12885	HC12-37	SHUMWAY,GWENDOLYN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/10/12	K12894	MB12-45	WIGGINS,CRYSTAL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/11/12	K121084	MB12-50	HOLTHAUS,JAMIE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/11/12	K121083	MB12-49	KUSSEL,JEAN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/11/12	K121083	MB12-49	KUSSEL,JEAN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/11/12	K121085	MB12-51	LUKE,ALANE	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/11/12	K121086	MB12-52	SCHRIER,DEBRA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/12/12	K121181	MB12-62	BATSON,CAROL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/12/12	K121092	MB12-58	BOTTARO,GUISSEPPE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/12/12	K121093	MB12-59	DAVIS,ANNA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/12/12	K121091	MB12-57	DAVIS,WILLIAM	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/12/12	K121087	MB12-53	KAYE,MEL	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/12/12	K121090	MB12-56	LOUIS,EMMANUELLA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/12/12	K121089	MB12-55	RODRIGUEZ,LUIS	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/12/12	K121088	MB12-54	WILLIS,KIMBERLY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/12/12	K121088	MB12-54	WILLIS,KIMBERLY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/13/12	K121187	MB12-68	BEEDA,RICHARD	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/13/12	K121188	MB12-69	CANIPE,CHAD	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/13/12	K121178	MB12-60	CAPPELLINO,THOMAS	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/13/12	K121185	MB12-65	CASSEL,DAN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/13/12	K121179	MB12-61	FENNELL,LESLIE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/13/12	K121184	MB12-67	FINLAY,JULIA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/13/12	K121183	MB12-64	GIL,PATRICIA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/13/12	K121186	MB12-66	INNAMORATO,DOMINIQ	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/13/12	K121182	MB12-63	LANATTO,JOAN	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/13/12	K121182	MB12-63	LANATTO,JOAN	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/13/12	K121182	MB12-63	LANATTO,JOAN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/13/12	K121182	MB12-63	LANATTO,JOAN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/13/12	K121180	MB12-61	LAURITANO,JEAN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/16/12	K121407	MB12-71	BRACK,DEBORAH	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/16/12	K121177	HC12-39	CONWAY,KENT	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/16/12	K121406	MB12-70	GRADY,RENITA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/16/12	K121406	MB12-70	GRADY,RENITA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/16/12	K121413	MB12-77	GROSS,ANALYSSE	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50

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01/16/12	K121176	HC12-38	HAZELLIF,LAMBERT	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/16/12	K121411	MB12-75	LEWIS,LAUREN	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
01/16/12	K121409	MB12-73	MANNS,JAMES	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/16/12	K121409	MB12-73	MANNS,JAMES	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/16/12	K121409	MB12-73	MANNS,JAMES	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/16/12	K121408	MB12-72	MENENDEN,JOSE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/16/12	K121414	MB12-78	PAYNTER,PAMELA	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
01/16/12	K121410	MB12-74	SANCHEZ,GABRIELLA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/16/12	K121412	MB12-76	SANTAMARIA,ROSAIDA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/16/12	K121415	MB12-79	WALSH,HELEN	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
01/17/12	K121419	MB12-83	DAKSLA,KRYSTAL	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/17/12	K121420	MB12-84	DUNCAD,DANIEL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/17/12	K121416	MB12-80	ELLIOTT,LOIS	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/17/12	K121416	MB12-80	ELLIOTT,LOIS	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/17/12	K121423	MB12-87	KURTH,NICHOLAS	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/17/12	K121422	MB12-86	RIZZOLO,JANET	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/17/12	K121421	MB12-85	STEEN,PAULA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/17/12	K121417	MB12-81	SYMONDS,RICHARD	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/17/12	K121418	MB12-82	VEIT,LAUREN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/18/12	K121556	MB12-94	BEAULAC,ROLAND	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/18/12	K121559	MB12-97	BELL,AARON	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/18/12	K121549	MB12-88	BELULOVICH,JAMES	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/18/12	K121549	MB12-88	BELULOVICH,JAMES	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/18/12	K121549	MB12-88	BELULOVICH,JAMES	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/18/12	K121567	HC12-45	BURROWS,DAVID	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/18/12	K121553	MB12-98	ECKSTEIN,HAROLD	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/18/12	K121552	MB12-91	FLAKS,FLORENCE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/18/12	K121568	HC12-46	GARLAND,RACHEL	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/18/12	K121554	MB12-92	HARTIGAN,GORGE	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/18/12	K121550	MB12-89	HEWETT,MARY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/18/12	K121555	MB12-93	HUDSPETH,JENNIFER	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/18/12	K121563	HC12-41	KRUP,CAROL	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/18/12	K121404	M12-5	LYDA,MARK	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/18/12	K121558	MB12-96	MEIZINGER,ROGER	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/18/12	K121557	MB12-95	RAY,ROBERT	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/18/12	K121565	HC12-43	RICKERT,PETER	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/18/12	K121562	HC12-40	RUBIN,STANLEY	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/18/12	K121405	M12-6	SILVERSTEIN,JUDITH	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/18/12	K121566	HC12-44	SMITH,DAVID	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/18/12	K121551	MB12-90	SMITH,JANELLE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50

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01/18/12	K121551	MB12-90	SMITH,JANELLE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/18/12	K121564	HC12-42	VANMETER,GEORGE	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/19/12	K121535	HC12-51	BAXTER,CHARLES	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/19/12	K121689	HC12-49	BRICAULT,KATHLEEN	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/19/12	K121689	HC12-49	BRICAULT,KATHLEEN	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/19/12	K121560	MB12-99	CUMMING,EARL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/19/12	K121538	HC12-54	FINK,JOHN	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
01/19/12	K121543	MB12-102	FREDERICK,CHRISTOP	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/19/12	K121537	HC12-53	GAGE,STEVEN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/19/12	K121545	MB12-104	IBRAHIM,AMER	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/19/12	K121548	MB12-107	IRONS,LOIS	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/19/12	K121548	MB12-107	IRONS,LOIS	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/19/12	K121544	MB12-103	IVORY,CHIKEENIA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/19/12	K121536	HC12-52	JENKINS,DEBBIE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/19/12	K121540	HC12-56	KLINGLESMITH,MICHA	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/19/12	K121540	HC12-56	KLINGLESMITH,MICHA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/19/12	K121533	HC12-47	MILLER,CLAUDETTE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/19/12	K121533	HC12-47	MILLER,CLAUDETTE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/19/12	K121690	HC12-48	MILLER,ROBERT	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/19/12	K121542	MB12-101	PEREIRA,DENZEL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/19/12	K121561	MB12-100	RICHMOND,DARLENE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/19/12	K121547	MB12-106	SCHULTZ,ELAINE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/19/12	K121547	MB12-106	SCHULTZ,ELAINE	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/19/12	K121541	M12-7	STANIFER,RONALD	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/19/12	K121546	MB12-105	VEGA,CORY	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
01/19/12	K121546	MB12-105	VEGA,CORY	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/19/12	K121534	HC12-50	ZEIHER,JACK	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/20/12	K121805	MB12-111	ANTHONY,PATRICIA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/20/12	K121803	MB12-109	ANTHONY,WILLIAM	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/20/12	K121808	MB12-114	BEERT,RALPH	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/20/12	K121806	MB12-112	BLOOM,LEONARD	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/20/12	K121691	HC12-58	BLOOM,ZENA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/20/12	K121697	HC12-64	BRENNER,SANDRA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/20/12	K121807	MB12-113	BURROWS,EDWARD	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/20/12	K121812	MB12-118	FABIAN,TED	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/20/12	K122275	HC12-57	FRANCIS,ROBERT	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/20/12	K121813	MB12-119	GENADER,VELMA	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/20/12	K121804	MB12-110	GHOBRIAL,MARTIN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/20/12	K121810	MB12-116	HESS,JESSICA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/20/12	K121809	MB12-115	JENKINS,CECIL	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00

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401	38540.69	01/31/2012	9

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
01/20/12	K121811	MB12-117	KEITH,DONALD	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/20/12	K121693	HC12-60	KRIVAN,DEBORAH	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/20/12	K121802	MB12-108	OTTANE,CAROL	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
01/20/12	K121694	HC12-61	RALEY,JACK	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/20/12	K121696	HC12-63	RAYMOND,EARNEST	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/20/12	K121696	HC12-63	RAYMOND,EARNEST	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
01/20/12	K121692	HC12-59	RAYMOND,EVELYN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/20/12	K121695	HC12-62	SHAPIRO,SHEILA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/20/12	K121695	HC12-62	SHAPIRO,SHEILA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/20/12	K121695	HC12-62	SHAPIRO,SHEILA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/20/12	K121695	HC12-62	SHAPIRO,SHEILA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/20/12	K121695	HC12-62	SHAPIRO,SHEILA	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/20/12	K121695	HC12-62	SHAPIRO,SHEILA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/20/12	K121963	HC12-69	WALDWELL,ELIZABETH	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
01/23/12	K121976	MB12-129	BRAYTON,SANDRA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/23/12	K121969	MB12-121	CORREDOR,JORDAN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/23/12	K121977	MB12-130	CRAWFORD,HEATHER	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/23/12	K121971	MB12-124	CUNZO,PAUL	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/23/12	K121971	MB12-124	CUNZO,PAUL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/23/12	K121966	HC12-72	FOX,OWEN	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/23/12	K121968	MB12-120	GOODMAN,TAMIYA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/23/12	K121968	MB12-120	GOODMAN,TAMIYA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/23/12	K121973	MB12-126	HARTIGAN,ELEANOR	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/23/12	K121964	HC12-70	IULIUCCI,ELAINE	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
01/23/12	K121972	MB12-125	LARSEN,FRANK	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/23/12	K121801	HC12-68	MAHONEY,MARILYN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/23/12	K121800	HC12-67	MAHONEY,PATRICK	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/23/12	K121974	MB12-127	PARSON,MILLA	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
01/23/12	K121962	M12-9	PRINCE,NANCY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/23/12	K121962	M12-9	PRINCE,NANCY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/23/12	K121967	MB12-122	RALEY,JACK	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/23/12	K121961	M12-8	SATALLANTE,DEVON	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/23/12	K121978	MB12-131	SILVER,IRVIN	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/23/12	K121975	MB12-128	SPROWLS,PHIL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/23/12	K121965	HC12-71	STANIFER,RONALD	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/23/12	K121970	MB12-123	STRASZEWSKI,RICHAR	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/24/12	K121956	MB12-139	ANDERSON,IAN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/24/12	K121980	MB12-133	BOCK,CAROLYN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/24/12	K121979	MB12-132	BURROWS,DAVID	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/24/12	K121953	MB12-136	CHABAB,IBRAHIM	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50

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401	38540.69	01/31/2012	10

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
01/24/12	K121958	MB12-141	CONTI,JOSEPH	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/24/12	K121954	MB12-137	HALE,ANGELA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/24/12	K121799	HC12-66	HILL,DILLARD	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/24/12	K121960	MB12-143	JEAN LOUIS,ALLISUM	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/24/12	K121798	HC12-65	JOHNSON,DORIS	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/24/12	K121952	MB12-135	MODICA,ANTHONY	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
01/24/12	K121957	MB12-140	NUNAMAKER,LOIS	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/24/12	K121981	MB12-134	PAYER,ARMELLE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/24/12	K121959	MB12-142	WIGGINS,CRYSTAL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/24/12	K121955	MB12-138	ZAPPIER,DAWN MARIE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/24/12	K121955	MB12-138	ZAPPIER,DAWN MARIE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/25/12	K122264	MB12-147	BELLEZZA,GRACE	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
01/25/12	K122273	MB12-156	CARNEVALE,MARY JAN	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/25/12	K122279	HC12-76	CATALA,EDNA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
01/25/12	K122278	HC12-75	CURRENT,PEGGY	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
01/25/12	K122271	MB12-154	DANIELS,ADA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/25/12	K122276	HC12-73	DAVIDSON,TONYA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/25/12	K122281	HC12-78	ELOPH,EDGAR	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
01/25/12	K122274	MB12-157	MARIO,JOHN	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
01/25/12	K122274	MB12-157	MARIO,JOHN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/25/12	K122269	MB12-152	MAYERS,DARLA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/25/12	K122262	MB12-145	MELONEY,LARRY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/25/12	K122267	MB12-150	NADEAU,ARTHUR	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/25/12	K122272	MB12-155	OKERHOLM,RITA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/25/12	K122270	MB12-153	PETRIW,JERRY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/25/12	K122277	HC12-74	RUBIANO,EUGENE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/25/12	K122265	MB12-148	SERAFINO,IGNATIUS	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/25/12	K122268	MB12-151	SUDDERTH,REED	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/25/12	K122261	MB12-144	TALLBACKA,ERIK	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/25/12	K122263	MB12-146	VASQUES,GERALDINE	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/25/12	K122280	HC12-77	WINSLOW,EDWARD	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
01/25/12	K122266	MB12-149	WOLFE,RONALD	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/27/12	K122806	HC12-81	BYRD,HAROLD	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/27/12	K122805	HC12-80	BYRD,LINDA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/27/12	K122789	MB12-171	CASSEL,DAN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/27/12	K122788	MB12-170	EPLION,MARJORIE C	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/30/12	K122810	HC12-85	AVILA,JULIA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/30/12	K122791	MB12-173	BRADFORD,BRUCE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/30/12	K122808	HC12-83	BYNUM,PHYLLIS	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/30/12	K122807	HC12-82	CRORY,JAMES	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50

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401	38540.69	01/31/2012	11

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
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Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
01/30/12	K122793	MB12-176	FABIAN,TED	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/30/12	K122795	MB12-178	JENKINS,CECIL	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/30/12	K122790	MB12-172	PEREIRA,DENZEL	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/30/12	K122811	HC12-86	RALEY,JACK	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/30/12	K122792	MB12-175	SANTIAGO,ANTONIA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/30/12	K122796	MB12-179	SANTIAGO,JOSE	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
01/30/12	K122794	MB12-177	STRUMOLO,GLORIA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/30/12	K122809	HC12-84	WEBSTER,KIMBERLY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/30/12	K122812	HC12-87	ZACCARDO,DONALD	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/31/12	K122800	MB12-184	ANTENOR,ANNE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/31/12	K122797	MB12-181	BLAKE,ROBERT	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/31/12	K122799	MB12-183	BOURSIQUOT,ROLDY	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
01/31/12	K122802	MB12-186	CHARLES,HEROLD	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/31/12	K122798	MB12-182	HYATT,DAR	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
01/31/12	K122801	MB12-185	MELLETTE,KRISTINA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/31/12	K122803	MB12-187	NUGENT,SUSAN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/31/12	K122804	HC12-79	RUDD,CHARLES	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
							CURRENT CHARGES		21347.50

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401	02/29/2012	1

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

SUMMARY OF BILLING ACTIVITY

Serv ID	CPT	Description	# Billed	Price	Charges	Disc Price	Discount
CS1		CASSETTE 1 ADDITIONAL	7	0.00	0.00	0.00	0.00
CS2		CASSETTE 2 ADDITIONAL	2	0.00	0.00	0.00	0.00
CS3		CASSETTE 3 ADDITIONAL	1	0.00	0.00	0.00	0.00
GX1	88305	GROSS AND SLIDE 1 SPECIMEN	71	12.50	887.50	887.50	0.00
GX10	88305	GROSS AND SLIDE 10 SPECIMENS	7	125.00	875.00	875.00	0.00
GX11	88305	GROSS AND SLIDE 11 SPECIMENS	9	137.50	1,237.50	1,237.50	0.00
GX12	88305	GROSS AND SLIDE 12 SPECIMENS	40	150.00	6,000.00	6,000.00	0.00
GX13	88305	GROSS AND SLIDE 13 SPECIMENS	1	162.50	162.50	162.50	0.00
GX14	88305	GROSS AND SLIDE 14 SPECIMENS	1	175.00	175.00	175.00	0.00
GX2	88305	GROSS AND SLIDE 2 SPECIMENS	45	25.00	1,125.00	1,125.00	0.00
GX3	88305	GROSS AND SLIDE 3 SPECIMENS	48	37.50	1,800.00	1,800.00	0.00
GX4	88305	GROSS AND SLIDE 4 SPECIMENS	30	50.00	1,500.00	1,500.00	0.00
GX5	88305	GROSS AND SLIDE 5 SPECIMENS	24	62.50	1,500.00	1,500.00	0.00
GX6	88305	GROSS AND SLIDE 6 SPECIMENS	19	75.00	1,425.00	1,425.00	0.00
GX7	88305	GROSS AND SLIDE 7 SPECIMENS	14	87.50	1,225.00	1,225.00	0.00
GX8	88305	GROSS AND SLIDE 8 SPECIMENS	14	100.00	1,400.00	1,400.00	0.00
GX9	88305	GROSS AND SLIDE 9 SPECIMENS	8	112.50	900.00	900.00	0.00
MELAN	88342	MELAN-A STAIN	71	45.00	3,195.00	3,195.00	0.00
PASD	88312	PASD STAIN	22	0.00	0.00	0.00	0.00
			434		23,407.50	23,407.50	0.00

KENDALL MEDICAL LABORATORY,INC
2500 DOUGLAS ROAD
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Acct Code	Amt Due	Date	Pg#
401	53614.86	02/29/2012	1

AMEX / Mastercard / Visa accepted

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
							0 - 30 Day Balance		21347.50
							31 - 60 Day Balance		17193.19
02/23/12							CLIENT PAYMENT 01/31/2012,CK# 290		8333.33-
							SUBTOTAL		30207.36
							CURRENT CHARGES		23407.50
							TOTAL NOW DUE		53614.86
01/25/12	K122276	HC12-73	DAVIDSON,TONYA	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
01/25/12	K122274	MB12-157	MARIO,JOHN	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
01/25/12	K122274	MB12-157	MARIO,JOHN	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
01/25/12	K122274	MB12-157	MARIO,JOHN	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
01/25/12	K122280	HC12-77	WINSLOW,EDWARD	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
01/25/12	K122280	HC12-77	WINSLOW,EDWARD	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
01/25/12	K122280	HC12-77	WINSLOW,EDWARD	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
01/25/12	K122280	HC12-77	WINSLOW,EDWARD	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
01/26/12	K122371	MB12-163	ALTADONNA,STEFANIA	MARDER,GARY	88305 TC	GX12	GROSS AND SLIDE 12	1	150.00
01/26/12	K122367	MB12-159	AUSTIN,BARBARA	MARDER,GARY	88305 TC	GX12	GROSS AND SLIDE 12	1	150.00
01/26/12	K122366	MB12-158	BOTTARO,GUISSEPPE	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
01/26/12	K122366	MB12-158	BOTTARO,GUISSEPPE	MARDER,GARY	88305 TC	GX12	GROSS AND SLIDE 12	1	150.00
01/26/12	K122368	MB12-160	CASE,JOHN	MARDER,GARY	88305 TC	GX8	GROSS AND SLIDE 8 S	1	100.00
01/26/12	K122370	MB12-162	KUSSEL,JEAN	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	50.00
01/26/12	K122370	MB12-162	KUSSEL,JEAN	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
01/26/12	K122370	MB12-162	KUSSEL,JEAN	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
01/26/12	K122369	MB12-161	STAPLES,MARGARET	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	25.00
01/27/12	K122372	MB12-164	GIL,PATRICIA	MARDER,GARY	88305 TC	GX12	GROSS AND SLIDE 12	1	150.00
01/27/12	K122372	MB12-164	GIL,PATRICIA	MARDER,GARY		CS2	CASSETTE 2 ADDITION	1	0.00
01/27/12	K122375	MB12-167	MARIBOA,TIMOTHY	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00
01/27/12	K122375	MB12-167	MARIBOA,TIMOTHY	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	37.50
01/27/12	K122375	MB12-167	MARIBOA,TIMOTHY	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
01/27/12	K122374	MB12-166	MEIXSELL,WALTER	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	50.00
01/27/12	K122376	MB12-168	MITCHELL,FRANK	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.50
01/27/12	K122377	MB12-169	PELLOW,JOHN	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	50.00
01/27/12	K122373	MB12-165	RICHARDSON,WILLIAM	MARDER,GARY	88305 TC	GX6	GROSS AND SLIDE 6 S	1	75.00
01/30/12	K122808	HC12-83	BYNUM,PHYLLIS	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00
01/30/12	K122808	HC12-83	BYNUM,PHYLLIS	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00

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MARDER, GARY D.O.
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Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
01/30/12	K122821	MB12-180	CRAWFORD,HEATHER	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/30/12	K122821	MB12-180	CRAWFORD,HEATHER	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
01/30/12	K122821	MB12-180	CRAWFORD,HEATHER	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/30/12	K122821	MB12-180	CRAWFORD,HEATHER	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/30/12	K122821	MB12-180	CRAWFORD,HEATHER	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/30/12	K122809	HC12-84	WEBSTER,KIMBERLY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/31/12	K122915	M12-12	CASTEEL,SHARON	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/31/12	K122915	M12-12	CASTEEL,SHARON	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
01/31/12	K122927	HC12-88	CHARLES,KATHERLEEN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/31/12	K122933	HC12-89	CONWAY,KENT	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
01/31/12	K122931	HC12-93	ELLENS,BETTY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/31/12	K122932	HC12-94	FINK,JOHN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
01/31/12	K122917	MB12-189	HANS,MICHAEL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
01/31/12	K122929	HC12-91	JOHNSON,RICHARD	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
01/31/12	K122930	HC12-92	KLINGLESMITH,MICHA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/31/12	K122928	HC12-90	MCMURRAIN,DONNA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
01/31/12	K122913	M12-10	STEGKEMPER,BILL	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
01/31/12	K122916	MB12-188	WOOLERY,RUSSELL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
01/31/12	K122916	MB12-188	WOOLERY,RUSSELL	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
01/31/12	K122914	M12-11	ZEIHER,GALE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/01/12	K122921	MB12-192	BLOOM,LEONARD	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/01/12	K122934	HC12-95	BURROWS,DAVID	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/01/12	K122938	HC12-99	BYRNES,ALICIA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/01/12	K122925	MB12-196	CAPPELLINO,THOMAS	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/01/12	K122935	HC12-96	DERIENZO,ROSANA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/01/12	K122923	MB12-194	FLAKS,FLORENCE	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
02/01/12	K122923	MB12-194	FLAKS,FLORENCE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/01/12	K122923	MB12-194	FLAKS,FLORENCE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/01/12	K122923	MB12-194	FLAKS,FLORENCE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/01/12	K122923	MB12-194	FLAKS,FLORENCE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/01/12	K122923	MB12-194	FLAKS,FLORENCE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/01/12	K122942	HC12-103	HUDSPETH,JENNIFER	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/01/12	K122939	HC12-100	IKEN,LINDA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/01/12	K122918	MB12-197	KAMRATH,CHARLES	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
02/01/12	K122922	MB12-193	KAMRATH,JANICE	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
02/01/12	K122937	HC12-98	KRUMENAKER,PETER	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/01/12	K122941	HC12-102	MARSHMAN,HOMER	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/01/12	K122926	MB12-198	MUELLER,ROBERT	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/01/12	K122924	MB12-195	RIVERA,AMAURY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/01/12	K122940	HC12-101	SCHRIER,DEBRA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50

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401	53614.86	02/29/2012	3

MARDER, GARY D.O.
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Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
02/01/12	K122920	MB12-191	SMITH,JANELLE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/01/12	K122936	HC12-97	STARKEY,GEORGE	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/01/12	K122919	MB12-190	VANMETER,GEORGE	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/02/12	K123124	MB12-203	CINCOTTA,LINDA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/02/12	K123124	MB12-203	CINCOTTA,LINDA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/02/12	K123122	MB12-199	DAKSLA,KRYSTAL	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
02/02/12	K123586	MB12-201	FLORA,EDWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/02/12	K123586	MB12-201	FLORA,EDWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/02/12	K123586	MB12-201	FLORA,EDWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/02/12	K123586	MB12-201	FLORA,EDWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/02/12	K123586	MB12-201	FLORA,EDWARD	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/02/12	K123586	MB12-201	FLORA,EDWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/02/12	K123126	MB12-206	KIRKLAND,BARBARA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/02/12	K123587	MB12-205	KURTH,BRIAN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/02/12	K123585	MB12-200	KURTH,NICHOLAS	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/02/12	K123123	MB12-202	LORENZO,MARTIN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/02/12	K123130	MB12-210	MAHONEY,MARILYN	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
02/02/12	K123128	MB12-208	PONTE,MARGARITA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/02/12	K123127	MB12-207	SANTAMARIA,JOSE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/02/12	K123125	MB12-204	SCHULTZ,ELAINE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/02/12	K123129	MB12-209	SZUROS,STEVE	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
02/03/12	K123134	MB12-214	BERNSTEIN,JOEL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/03/12	K123140	HC12-104	CONLEY,TED	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/03/12	K123136	MB12-217	DUNCAD,DANIEL	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/03/12	K123138	MB12-219	FERRARA,ROSE	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
02/03/12	K123131	MB12-211	GENADER,VELMA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/03/12	K123588	MB12-216	KAYE,MEL	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
02/03/12	K123135	MB12-215	KEITH,DONALD	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
02/03/12	K123132	MB12-212	KINCAID,THOMAS	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
02/03/12	K123141	HC12-105	LEWIS,ISAAC	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/03/12	K123141	HC12-105	LEWIS,ISAAC	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/03/12	K123141	HC12-105	LEWIS,ISAAC	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/03/12	K123137	MB12-218	RUBIN,STANLEY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/03/12	K123133	MB12-213	SPERO,DIANE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/03/12	K123133	MB12-213	SPERO,DIANE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/03/12	K123133	MB12-213	SPERO,DIANE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/03/12	K123139	MB12-220	VEGA,CORY	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/06/12	K123155	MB12-228	ASPINO,CHARLOTTE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/06/12	K123158	MB12-231	ASPRINO,CARMINE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/06/12	K123157	MB12-230	BEEDA,RICHARD	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00

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MARDER, GARY D.O.
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Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
02/06/12	K123161	MB12-234	BRENNER,SANDRA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/06/12	K123148	MB12-221	ESTRADA,FELIPE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/06/12	K123156	MB12-229	FABIAN,SHEILA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/06/12	K123156	MB12-229	FABIAN,SHEILA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/06/12	K123143	HC12-107	GARLAND,JACKIE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/06/12	K123591	MB12-238	HOLLAND,BERRY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/06/12	K123151	MB12-225	HOPKINS,EVELYN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/06/12	K123150	MB12-224	LAWENCE,JENNIFER	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
02/06/12	K123121	M12-13	LEONARD,MELINDA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/06/12	K123121	M12-13	LEONARD,MELINDA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/06/12	K123159	MB12-232	MALFAIT,SUSAN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/06/12	K123159	MB12-232	MALFAIT,SUSAN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/06/12	K123153	MB12-226	MANNS,JAMES	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
02/06/12	K123153	MB12-226	MANNS,JAMES	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/06/12	K123153	MB12-226	MANNS,JAMES	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/06/12	K123162	MB12-235	MYERS,JIMMY	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/06/12	K123146	HC12-110	OGLE,WANDA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/06/12	K123152	MB12-223	RALEY,JACK	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/06/12	K123147	HC12-111	RAYMOND,EARNEST	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/06/12	K123149	MB12-222	ROBERTS,THOMAS	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
02/06/12	K123145	HC12-109	STRASZEWSKI,RICHAR	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/06/12	K123142	HC12-106	VANETTEN,DOUGLAS	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/06/12	K123154	MB12-227	WEIR,NORRIS	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/06/12	K123144	HC12-108	WIETCHY,EILEEN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/06/12	K123160	MB12-233	WILLIS,KIMBERLY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/07/12	K123579	HC12-113	BAKER,ROBERT	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/07/12	K123580	HC12-114	FARR,HARRY	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/07/12	K123599	MB12-246	HERNDON,ARDELLE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/07/12	K123559	MB12-248	HYATT,JOHN	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
02/07/12	K123597	MB12-244	JAYNE,STEPHEN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/07/12	K123598	MB12-245	KADLECIK,BRIANNA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/07/12	K123600	MB12-247	KEMPF,THEODORE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/07/12	K123600	MB12-247	KEMPF,THEODORE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/07/12	K123600	MB12-247	KEMPF,THEODORE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/07/12	K123593	MB12-240	LISSAU,ALYSSA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/07/12	K123592	MB12-239	MOHR,THOMAS	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/07/12	K123592	MB12-239	MOHR,THOMAS	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/07/12	K123590	MB12-237	OTTANE,CAROL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/07/12	K123595	MB12-242	SANTAMARIA,JOANNA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/07/12	K123596	MB12-243	SANTAMARIA,LEONARD	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50

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MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
02/07/12	K123594	MB12-241	SHAUB,EDNA	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
02/08/12	K123569	MB12-257	ANTHONY,PATRICIA	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
02/08/12	K123570	MB12-258	AUSTIN,BARBARA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/08/12	K123582	HC12-116	BERTINI,MARY CAROL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/08/12	K123558	MB12-119	BERTOLINI,JAMES	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/08/12	K123558	MB12-119	BERTOLINI,JAMES	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
02/08/12	K123558	MB12-119	BERTOLINI,JAMES	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/08/12	K123558	MB12-119	BERTOLINI,JAMES	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/08/12	K123558	MB12-119	BERTOLINI,JAMES	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/08/12	K123564	MB12-253	CARNEVALE,MARY JAN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/08/12	K123584	HC12-118	CRAWFORD,HEATHER	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/08/12	K123584	HC12-118	CRAWFORD,HEATHER	MARDER,GARY		CS3	CASSETTE 3 ADDITION	1	0.00
02/08/12	K123583	HC12-117	FRANCIS,ROBERT	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/08/12	K123583	HC12-117	FRANCIS,ROBERT	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/08/12	K123583	HC12-117	FRANCIS,ROBERT	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/08/12	K123583	HC12-117	FRANCIS,ROBERT	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/08/12	K123583	HC12-117	FRANCIS,ROBERT	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/08/12	K123583	HC12-117	FRANCIS,ROBERT	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/08/12	K123556	M12-14	MEADE,WILLIAM	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/08/12	K123563	MB12-252	NADEAU,ARTHUR	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/08/12	K123560	MB12-249	NATIELLO,ENID	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/08/12	K123572	MB12-259	OKERHOLM,RITA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/08/12	K123565	MB12-254	ROSS,OLGA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/08/12	K123565	MB12-254	ROSS,OLGA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/08/12	K123561	MB12-250	SILVER,JUDY	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/08/12	K123581	HC12-115	SINE,DAVID	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/08/12	K123727	HC12-112	ST PIERRE,WILLIAM	MARDER,GARY	88305	TC GX14	GROSS AND SLIDE 14	1	175.00
02/08/12	K123557	M12-15	STEMPO,JOHN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/08/12	K123562	MB12-251	TRIPP,GEORGE	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/08/12	K123566	MB12-255	WHITE,JUSTYCE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/08/12	K123566	MB12-255	WHITE,JUSTYCE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/08/12	K123568	MB12-256	WOLFE,RONALD	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/09/12	K123573	MB12-262	BATES,HARRIET	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/09/12	K123578	MB12-267	BATTARO,GUISEPPE	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
02/09/12	K123578	MB12-267	BATTARO,GUISEPPE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/09/12	K123576	MB12-265	BROOKS,RONALD	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
02/09/12	K123762	HC12-124	COTT,PENNY	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/09/12	K123761	HC12-123	DENNIS,WESLEY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/09/12	K123749	MB12-270	DUNCAN,NEVILL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/09/12	K123567	MB12-260	FURNESS,DEREK	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50

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02/09/12	K123577	MB12-266	HAYS,RITA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/09/12	K123577	MB12-266	HAYS,RITA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/09/12	K123571	MB12-261	MARIBOA,TIMOTHY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/09/12	K123747	MB12-268	MARIO,JOHN	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
02/09/12	K123575	MB12-264	MILLO,LEONARD	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/09/12	K123589	MB12-236	MODICA,ANTHONY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/09/12	K123760	HC12-122	PANKEY,ALFORD	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/09/12	K123748	MB12-269	PELLOW,JOHN	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
02/09/12	K123574	MB12-263	SHIELDS,ROBERT	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/10/12	K123751	MB12-272	CUMMING,EARL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/10/12	K123758	HC12-120	EVANS,ZACHARY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/10/12	K124050	HC12-126	GIGUERE,GASTON	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/10/12	K123757	MB12-278	GOLDBERG,ANTHONY	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
02/10/12	K123763	HC12-125	HEITLAUF,HENRY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/10/12	K123759	HC12-121	HEITLAUF,LINDA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/10/12	K123754	MB12-275	IVERSON,KIRSTEN	MARDER,GARY		CS2	CASSETTE 2 ADDITION	1	0.00
02/10/12	K123754	MB12-275	IVERSON,KIRSTEN	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
02/10/12	K123752	MB12-273	MEDEROS,JEANETTE B	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/10/12	K123752	MB12-273	MEDEROS,JEANETTE B	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/10/12	K123752	MB12-273	MEDEROS,JEANETTE B	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/10/12	K123753	MB12-274	MESITO,RAYO	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/10/12	K123755	MB12-276	MESITO,REANNA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/10/12	K123750	MB12-271	SWART,ROBERT	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
02/10/12	K123756	MB12-277	YOUNG,NICOLE	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
02/10/12	K123756	MB12-277	YOUNG,NICOLE	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
02/13/12	K124165	MB12-285	BOURSIQUOT,ROLDY	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/13/12	K124061	HC12-129	CABRERA,TANIA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/13/12	K124061	HC12-129	CABRERA,TANIA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/13/12	K124062	HC12-131	CASE,JOHN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/13/12	K124070	HC12-136	CRORY,JAMES	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/13/12	K124072	HC12-141	EDWARD,GRIFFITH	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/13/12	K124068	HC12-138	GAITER,SAM	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
02/13/12	K124068	HC12-138	GAITER,SAM	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/13/12	K124068	HC12-138	GAITER,SAM	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/13/12	K124068	HC12-138	GAITER,SAM	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/13/12	K124068	HC12-138	GAITER,SAM	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/13/12	K124068	HC12-138	GAITER,SAM	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/13/12	K124141	M12-18	GRIFFITH,EDWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/13/12	K124141	M12-18	GRIFFITH,EDWARD	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/13/12	K124060	HC12-128	HAYES,HELEN	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00

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02/13/12	K124067	HC12-137	JONES,IRIS	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/13/12	K124053	M12-17	LARSEN,FRANK	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/13/12	K124069	HC12-139	MARTIN,TYLER	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/13/12	K124142	HC12-134	MCGUIRE,RICHARD	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/13/12	K124054	M12-19	OBERMEYER,JOSEPH	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/13/12	K124064	HC12-132	OLSEN,ANN	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/13/12	K124064	HC12-132	OLSEN,ANN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/13/12	K124063	HC12-130	PLASTRICK,GREGORY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/13/12	K124063	HC12-130	PLASTRICK,GREGORY	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
02/13/12	K124071	HC12-140	PRYOR,RICHARD	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/13/12	K124052	M12-16	SATALLANTE,DEVON	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
02/13/12	K124052	M12-16	SATALLANTE,DEVON	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/13/12	K124059	HC12-127	VALLADOA,MARTHA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/13/12	K124051	M12-15	VOUNG,VAN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/13/12	K124065	HC12-133	WALSH,HELEN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/13/12	K124143	HC12-135	WEBSTER,KIMBERLY	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/14/12	K124163	MB12-284	BLUM,EDWARD	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/14/12	K124055	HC12-142	BREWARD,BONITA	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
02/14/12	K124150	HC12-152	BRICAULT,KATHLEEN	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/14/12	K124162	MB12-283	CAMPANILE,MARIA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/14/12	K124162	MB12-283	CAMPANILE,MARIA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/14/12	K124058	HC12-145	CASTEEL,SHARON	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/14/12	K124145	HC12-147	CHESLEY,PAMELA	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
02/14/12	K124164	MB12-286	DAVIS,JAN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/14/12	K124153	HC12-155	DEAL,JOHN	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/14/12	K124153	HC12-155	DEAL,JOHN	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/14/12	K124159	MB12-280	FLAKS,FLORENCE	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/14/12	K124057	HC12-144	HEGENBAUMER,EDWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/14/12	K124057	HC12-144	HEGENBAUMER,EDWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/14/12	K124057	HC12-144	HEGENBAUMER,EDWARD	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/14/12	K124057	HC12-144	HEGENBAUMER,EDWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/14/12	K124158	MB12-279	HYATT,DAR	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/14/12	K124149	HC12-151	KING,HERBERT	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/14/12	K124147	HC12-149	KLINGLESMITH,MICHA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/14/12	K124151	HC12-153	MAEGUETTE,BROOKE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/14/12	K124146	HC12-148	MELLETTE,KRISTINA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/14/12	K124056	HC12-143	MITCHELL,DOROTHY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/14/12	K124152	HC12-154	MOODIE,MARGARET	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/14/12	K124152	HC12-154	MOODIE,MARGARET	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/14/12	K124160	MB12-281	SAAKE,FLORENCE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50

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02/14/12	K124161	MB12-282	SLATON,JODI	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/14/12	K124161	MB12-282	SLATON,JODI	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/14/12	K124066	HC12-142	SVATORA,DAWN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/14/12	K124144	HC12-146	VANGLESEN,JAMES	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
02/14/12	K124148	HC12-150	ZEIHER,GAIL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/15/12	K124157	HC12-159	AVILA,JULIA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/15/12	K124302	MB12-296	BRANDON,JAMES	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/15/12	K124303	MB12-297	CRAWFORD,HEATHER	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/15/12	K124294	MB12-288	ELOPH,EDGAR	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/15/12	K124524	MB12-299	GASKIN,ALICIA	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
02/15/12	K124301	MB12-295	LEGG,GARY	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
02/15/12	K124155	HC12-157	LIEBAU,DIANA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/15/12	K124298	MB12-292	MASSING,GARY	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/15/12	K124297	MB12-291	MEIXSELL,WALTER	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/15/12	K124299	MB12-293	MELONEY,LARRY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/15/12	K124166	MB12-287	MUELLER,ROBERT	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/15/12	K124154	HC12-156	ROMAN,MARIBEL	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/15/12	K124154	HC12-156	ROMAN,MARIBEL	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/15/12	K124154	HC12-156	ROMAN,MARIBEL	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/15/12	K124154	HC12-156	ROMAN,MARIBEL	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/15/12	K124156	HC12-158	SMITH,JANELLE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/15/12	K124156	HC12-158	SMITH,JANELLE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/15/12	K124300	MB12-294	SOLIGNY,RICHARD	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/15/12	K124262	HC12-160	SULLIVAN,ELLEN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/15/12	K124304	MB12-298	SYMONDS,RICHARD	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/15/12	K124296	MB12-290	VANMETER,GEORGE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/15/12	K124295	MB12-289	WAGNER,BETTY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/16/12	K124515	MB12-302	FUENTES,JAVIER	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/16/12	K124515	MB12-302	FUENTES,JAVIER	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/16/12	K124515	MB12-302	FUENTES,JAVIER	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/16/12	K124510	HC12-163	MUSSELMAN,LINDA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/16/12	K124925	MB12-300	RIVERA,MIGUEL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/16/12	K124925	MB12-300	RIVERA,MIGUEL	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/16/12	K124925	MB12-300	RIVERA,MIGUEL	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/16/12	K124509	HC12-162	YORK,CHRISTOPHER	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/17/12	K124519	MB12-306	BRITTAIN,DOUGLAS	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/17/12	K124512	HC12-166	CHESLEY,PAMELA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/17/12	K124512	HC12-166	CHESLEY,PAMELA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/17/12	K124523	MB12-310	CROWLEY,TANYA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/17/12	K124520	MB12-307	CUNZO,PAUL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50

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MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

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02/17/12	K124518	MB12-305	DOWNING,KAYLA	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
02/17/12	K124522	MB12-309	HOPKINS,EVELYN	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
02/17/12	K124516	MB12-303	JACOBSON,TIFFANY	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/17/12	K124511	HC12-164	LAROWE,RONALD	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/17/12	K124521	MB12-308	PEREIRA,DENZEL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/17/12	K124525	HC12-165	SWANWICK,DOROTHEA	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
02/17/12	K124517	MB12-304	THOMPSON,ALICE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/17/12	K124514	MB12-301	THOMPSON,BOB	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/17/12	K124508	HC12-161	TRAYNER,LYNN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/17/12	K124508	HC12-161	TRAYNER,LYNN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/17/12	K124508	HC12-161	TRAYNER,LYNN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/20/12	K124816	MB12-314	BOURSQUOT,ALLEN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/20/12	K124808	HC12-168	FERGUSON,CLIFFORD	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/20/12	K124808	HC12-168	FERGUSON,CLIFFORD	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/20/12	K124808	HC12-168	FERGUSON,CLIFFORD	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/20/12	K124815	MB12-313	FLESCHNER,LANCE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/20/12	K124814	MB12-312	GROSS,ANALYSSE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/20/12	K124807	HC12-167	HOLLIN,ARTHUR	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/20/12	K124817	MB12-315	KAHN,JANICE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/20/12	K124813	MB12-311	MARTINEZ,GIOVVANNI	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/20/12	K124822	MB12-319	MARTINEZ,JOSE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/20/12	K124819	MB12-317	SANTIAGO,ANTONIA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/20/12	K124820	MB12-318	WINER,ARONA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/20/12	K124818	MB12-316	ZACCARDO,DONALD	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/21/12	K124826	MB12-324	BURGESS,JACQUELINE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/21/12	K124825	MB12-323	FABIAN,SHEILA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/21/12	K124810	HC12-170	FALOR,LINDA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/21/12	K124824	MB12-322	FOX,MICHAEL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/21/12	K124821	MB12-321	KING,DAVID	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
02/21/12	K124811	HC12-171	LEFFLER,CONNIE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/21/12	K124812	HC12-172	LORENZO,MARTIN	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
02/21/12	K124823	MB12-320	OCONNOR,THOMAS	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
02/21/12	K124823	MB12-320	OCONNOR,THOMAS	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/21/12	K124828	MB12-326	ROBERTS,THOMAS	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/21/12	K124829	MB12-327	SANDERSON,BARBARA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/21/12	K124827	MB12-325	SCHADT,ARTHUR	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/21/12	K124809	HC12-169	SPERO,DIANE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/22/12	K124927	HC12-174	ANTHONY,PATRICIA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/22/12	K125098	MB12-337	BRENNER,SONDRA	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
02/22/12	K125095	MB12-334	BYRNES,ALICIA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00

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02/22/12	K125095	MB12-334	BYRNES,ALICIA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/22/12	K124928	HC12-175	CHANEY,JESSI	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/22/12	K125099	MB12-338	CLOSE,TASSILO	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/22/12	K125096	MB12-335	CRAWFORD,HEATHER	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/22/12	K124931	HC12-178	DANIELS,ADA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/22/12	K124933	MB12-328	DAVIDSON,TONYA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/22/12	K125097	MB12-336	KEMPF,THEODORE	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
02/22/12	K125094	MB12-333	LYNN,HEERMANCE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/22/12	K124932	MB12-330	MURRAY,BRAYTON	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/22/12	K124929	HC12-176	NATIELLO,FLANK	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/22/12	K125093	MB12-332	NOLAN,ELIZABETH	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/22/12	K124926	HC12-173	OKERHOLM,RICHARD	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
02/22/12	K124930	HC12-177	SZUROS,STEVE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/22/12	K124934	MB12-329	YANKUTS,GEORGE	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
02/23/12	K125101	MB12-340	AZOOZ,CAROL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/23/12	K125090	HC12-181	BAKER,CAROL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/23/12	K125102	MB12-341	BERTOLINI,JAMES	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/23/12	K125102	MB12-341	BERTOLINI,JAMES	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/23/12	K124924	MB12-331	CASE,JOHN	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/23/12	K125091	HC12-182	DENNIS,WESLEY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/23/12	K125088	HC12-179	GAUCIN,OLIVIA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/23/12	K125088	HC12-179	GAUCIN,OLIVIA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/23/12	K125106	MB12-345	HAYS,RITA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/23/12	K125092	HC12-183	LAVERTY,DALE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/23/12	K125092	HC12-183	LAVERTY,DALE	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
02/23/12	K125092	HC12-183	LAVERTY,DALE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
02/23/12	K125089	HC12-180	LUTRELL,BILLY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/23/12	K125107	MB12-346	OKERHOLM,RITA	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
02/23/12	K125105	MB12-344	PARKES,DONNA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/23/12	K125100	MB12-339	PELISSIER,MAELISA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/23/12	K125104	MB12-343	SABELLA,CHARLES	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/23/12	K125103	MB12-342	SIDERS,BRANDON	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/23/12	K125103	MB12-342	SIDERS,BRANDON	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
02/24/12	K125237	MB12-350	ANDERSON,PATRICE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/24/12	K125244	MB12-356	ANGULO,AMY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/24/12	K125258	HC12-195	BENNETT,JUDITH	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/24/12	K125231	HC12-185	FRALIX,DILLON	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/24/12	K125243	MB12-355	GOLDBERG,ANTHONY	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
02/24/12	K125239	MB12-351	JEAN,IDERCIA	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/24/12	K125236	MB12-348	LISSAU,ALYSSA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00

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02/24/12	K125245	MB12-357	MAREVELLE,CLARENCE	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
02/24/12	K125235	MB12-347	PELLOW,JOHN	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
02/24/12	K125240	MB12-352	SILVER,IRVIN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/24/12	K125241	MB12-353	SILVER,LENORE	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
02/24/12	K125238	MB12-349	SWART,ROBERT	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/24/12	K125242	MB12-354	TRUDELL,DAVID	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/27/12	K125254	HC12-190	BANKS,CLAVIS	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
02/27/12	K125248	MB12-360	BRANDON,JAMES	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/27/12	K125261	HC12-198	DANKO,JAEDYN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/27/12	K125260	HC12-197	DANKO,SIENNE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/27/12	K125246	MB12-358	JONES,IRIS	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/27/12	K125249	MB12-361	LODATO,PATRICIA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/27/12	K125234	HC12-188	MALFAIT,SUSAN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/27/12	K125253	HC12-189	MARIO,JOHN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/27/12	K125259	HC12-196	MITCHELL,FRANK	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/27/12	K125250	MB12-362	MYERS,JIMMY	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/27/12	K125257	HC12-194	PELLOW,JOHN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/27/12	K125255	HC12-192	PLASTRICK,GREGORY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/27/12	K125251	MB12-363	RICKERT,PETER	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/27/12	K125256	HC12-193	SABELLA,CHARLES	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/27/12	K125252	M12-20	SAKALAUSKAS,ANTONI	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/27/12	K125233	HC12-187	SMITH,DAVID	MARDER,GARY	88305	TC GX13	GROSS AND SLIDE 13	1	162.50
02/27/12	K125232	HC12-186	STAPLES,MARGARET	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/27/12	K125230	HC12-184	WEBSTER,JAMES	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/27/12	K125326	HC12-191	WIETCHY,EILEEN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/27/12	K125247	MB12-359	YURAWECZ,MARTIN	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
02/28/12	K125532	HC12-205	BARLOW,JOAN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/28/12	K125530	HC12-203	BREWARD,THOMAS	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
02/28/12	K125534	HC12-207	CHARLES,KATHERLEEN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/28/12	K125536	HC12-209	CHESLEY,PAMELA	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
02/28/12	K125529	HC12-202	DEAL,JOHN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/28/12	K125524	MB12-364	GIOVINAZZI,JO-ANNE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
02/28/12	K125539	MB12-369	GIVENS,JEANNE	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
02/28/12	K125527	HC12-200	INGHAM,VELMA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/28/12	K125541	MB12-371	JEAN LOUIS,ALLISUM	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
02/28/12	K125541	MB12-371	JEAN LOUIS,ALLISUM	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
02/28/12	K125535	HC12-208	MELLETTE,KRISTINA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/28/12	K125540	MB12-370	OLSON,ANN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
02/28/12	K125528	HC12-201	PANKEY,ALFORD	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
02/28/12	K125531	HC12-204	SLONE,FLORA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50

KENDALL MEDICAL LABORATORY,INC
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Acct Code	Amt Due	Date	Pg#
401	53614.86	02/29/2012	12

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
02/28/12	K125537	HC12-210	SLONE,TOM	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	25.00
02/28/12	K125526	HC12-199	STEPP,JOHN	MARDER,GARY	88305 TC	GX12	GROSS AND SLIDE 12	1	150.00
02/28/12	K125538	MB12-367	VAN AUKEN,KAYLA	MARDER,GARY		CS1	CASSETTE 1 ADDITION	1	0.00
02/28/12	K125538	MB12-367	VAN AUKEN,KAYLA	MARDER,GARY	88305 TC	GX12	GROSS AND SLIDE 12	1	150.00
02/28/12	K125525	MB12-365	VIDAL,SONDRA	MARDER,GARY	88305 TC	GX12	GROSS AND SLIDE 12	1	150.00
02/28/12	K125533	HC12-206	ZEIHER,GALE	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.50
							CURRENT CHARGES		23407.50

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401	04/30/2012	1

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

SUMMARY OF BILLING ACTIVITY

Serv ID	CPT	Description	# Billed	Price	Charges	Disc Price	Discount
GX1	88305	GROSS AND SLIDE 1 SPECIMEN	34	12.50	425.00	425.00	0.00
GX10	88305	GROSS AND SLIDE 10 SPECIMENS	4	125.00	500.00	500.00	0.00
GX11	88305	GROSS AND SLIDE 11 SPECIMENS	3	137.50	412.50	412.50	0.00
GX12	88305	GROSS AND SLIDE 12 SPECIMENS	21	150.00	3,150.00	3,150.00	0.00
GX2	88305	GROSS AND SLIDE 2 SPECIMENS	26	25.00	650.00	650.00	0.00
GX3	88305	GROSS AND SLIDE 3 SPECIMENS	32	37.50	1,200.00	1,200.00	0.00
GX4	88305	GROSS AND SLIDE 4 SPECIMENS	21	50.00	1,050.00	1,050.00	0.00
GX5	88305	GROSS AND SLIDE 5 SPECIMENS	15	62.50	937.50	937.50	0.00
GX6	88305	GROSS AND SLIDE 6 SPECIMENS	7	75.00	525.00	525.00	0.00
GX7	88305	GROSS AND SLIDE 7 SPECIMENS	8	87.50	700.00	700.00	0.00
GX8	88305	GROSS AND SLIDE 8 SPECIMENS	5	100.00	500.00	500.00	0.00
GX9	88305	GROSS AND SLIDE 9 SPECIMENS	7	112.50	787.50	787.50	0.00
MELAN	88342	MELAN-A STAIN	54	45.00	2,430.00	2,430.00	0.00
PASD	88312	PASD STAIN	10	0.00	0.00	0.00	0.00
			247		13,267.50	13,267.50	0.00

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Acct Code	Amt Due	Date	Pg#
401	69343.20	04/30/2012	1

AMEX / Mastercard / Visa accepted

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
							0 - 30 Day Balance		19127.50
							31 - 60 Day Balance		15074.17
							61 - 90 Day Balance		13014.17
							Over 90 Days Due		8859.86
							SUBTOTAL		56075.70
							CURRENT CHARGES		13267.50
							TOTAL NOW DUE		69343.20
03/22/12	K128245	MB12-500	CABAN,JOSE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/22/12	K128255	MB12-510	GUILLOT,LESLIE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/22/12	K128255	MB12-510	GUILLOT,LESLIE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/22/12	K128255	MB12-510	GUILLOT,LESLIE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/22/12	K128255	MB12-510	GUILLOT,LESLIE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/23/12	K128250	MB12-505	TANGO,SHANNON	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/23/12	K128250	MB12-505	TANGO,SHANNON	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/23/12	K128250	MB12-505	TANGO,SHANNON	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/27/12	K128313	M12-37	CULVERHOUSE,WILEY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/27/12	K128313	M12-37	CULVERHOUSE,WILEY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/27/12	K128328	MB12-526	KOLB,TAMMY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/27/12	K128322	HC12-414	LABORDE,SUSAN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/28/12	K128448	MB12-536	ABRAHAM,YVETTE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
03/28/12	K128333	MB12-532	GUTIERREZ,FRANCISC	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
03/28/12	K128449	MB12-537	MEDEROS,JEANETTE B	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/29/12	K129075	MB12-556	BERNSTEIN,NAOMI	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
03/29/12	K129076	MB12-557	CITERA,CHARLES	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
03/29/12	K129082	MB12-563	CONNORS,PAUL	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
03/29/12	K129071	MB12-552	DAVIS,PETE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
03/29/12	K129072	MB12-553	FIORE,RUTH	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
03/29/12	K129073	MB12-554	LEVINE,KENNETH	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
03/29/12	K129074	MB12-555	MILLER,RUSH	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
03/29/12	K129081	MB12-562	SMITH,SALLY	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
03/29/12	K129070	MB12-551	STAPLES,ROBIN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
03/29/12	K129077	MB12-558	WARDWELL,ELIZABETH	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
03/30/12	K128870	MB12-545	ANGULO,AMY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
03/30/12	K129079	MB12-560	BURKE,KEVIN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
03/30/12	K128869	MB12-544	DOECETIS,DENNIS	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50

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401	69343.20	04/30/2012	2

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
03/30/12	K128864	MB12-539	GAMBELUNGHE,RANDOL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
03/30/12	K128865	MB12-540	KAYE,MEL	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
03/30/12	K129080	MB12-561	MELLETTE,BRITTANI	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
03/30/12	K129080	MB12-561	MELLETTE,BRITTANI	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
03/30/12	K128872	MB12-547	MONAHAN,JEFFREY	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
03/30/12	K128868	MB12-543	MULLER,HERMAN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
03/30/12	K128867	MB12-542	NAPOLEON,KIARA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
03/30/12	K129078	MB12-559	NELSON,DESIREE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
03/30/12	K129078	MB12-559	NELSON,DESIREE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
03/30/12	K128874	MB12-550	ONGEL,KIRSTEN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
03/30/12	K128866	MB12-541	PARKS,PAMELA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/30/12	K128866	MB12-541	PARKS,PAMELA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
03/30/12	K129550	MB12-549	SMITH,CHRISTOPHER	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
03/30/12	K129550	MB12-549	SMITH,CHRISTOPHER	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
03/30/12	K128871	MB12-546	STEWART,KAREN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
03/30/12	K128873	MB12-548	VAN AUKEN,KAYLA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/02/12	K129085	MB12-566	ANTHONY,PATRICIA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/02/12	K129083	MB12-564	BARTLEY,RITA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/02/12	K129087	MB12-569	BROOKS,RONALD	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/02/12	K129084	MB12-565	BURROWS,DAVID	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/02/12	K129060	HC12-429	DEMEYERE,SHIRLEY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/02/12	K129066	MB12-570	DESTEFANO,PETER	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/02/12	K129063	HC12-425	FLAKS,FLORENCE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/02/12	K129210	HC12-428	FOGG,NICOLE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/02/12	K129210	HC12-428	FOGG,NICOLE	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
04/02/12	K129210	HC12-428	FOGG,NICOLE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/02/12	K129210	HC12-428	FOGG,NICOLE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/02/12	K129046	MB12-580	JULLIANO,MARIA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/02/12	K129065	HC12-427	MACHIN,VICENTE	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
04/02/12	K129065	HC12-427	MACHIN,VICENTE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/02/12	K129086	MB12-567	MATZ,MARVIN	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/02/12	K129088	MB12-568	MEIXSELL,WALTER	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/02/12	K129062	HC12-424	NEMITZ,PAUL	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/02/12	K129064	HC12-426	RODGERS,JAMES	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/02/12	K129061	HC12-423	SANDERSON,BARBARA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/02/12	K129067	MB12-571	WOLFE,RONALD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/02/12	K129067	MB12-571	WOLFE,RONALD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/02/12	K129067	MB12-571	WOLFE,RONALD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/02/12	K129067	MB12-571	WOLFE,RONALD	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/02/12	K129068	MB12-572	YAGER,KIM	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50

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401	69343.20	04/30/2012	3

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
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Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
04/02/12	K129095	HC12-438	YANKUTS,GEORGE	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/03/12	K129042	MB12-576	ANTHONY,PATRICIA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/03/12	K129049	MB12-583	BELBER,WILLIAM	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
04/03/12	K129209	HC12-432	BERTOLINI,JAMES	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/03/12	K129094	HC12-437	BURROW,ROBERT	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/03/12	K129099	M12-46	CARNEVALE,MARY JAN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/03/12	K129098	M12-45	COOK,JIM	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/03/12	K129098	M12-45	COOK,JIM	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
04/03/12	K129098	M12-45	COOK,JIM	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/03/12	K129098	M12-45	COOK,JIM	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/03/12	K129098	M12-45	COOK,JIM	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/03/12	K129098	M12-45	COOK,JIM	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/03/12	K129055	MB12-589	COOPER,KATHLEEN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/03/12	K129059	HC12-433	CROSS,RUTH	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/03/12	K129093	HC12-436	ECHABAB,IBRAHIM	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
04/03/12	K129053	MB12-587	FIOLA,GEORGE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/03/12	K129056	HC12-430	FLAKS,FLORENCE	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/03/12	K129092	HC12-435	FLORA,EDWARD	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
04/03/12	K129051	MB12-585	GARAFOLA,ALEXIS	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/03/12	K129058	HC12-434	HAYS,RITA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/03/12	K129044	MB12-578	INGRAM,DAVID	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/03/12	K129054	MB12-588	JANTZEN,EVELYN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/03/12	K129050	MB12-584	LODATO,PATRICIA	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
04/03/12	K129057	HC12-431	MARKEN,FLOYD	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/03/12	K129052	MB12-586	MCENERY,WILLIAM	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
04/03/12	K129047	MB12-581	MORRIS,ROBERT	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
04/03/12	K129097	HC12-440	NATIELLO,FLANK	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/03/12	K129048	MB12-582	PATTERSON,ROBERT	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/03/12	K129208	MB12-575	RUBIN,STANLEY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/03/12	K129041	MB12-573	SANTINI,NORMA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/03/12	K129045	MB12-579	SIMS,MARGARET	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/03/12	K129045	MB12-579	SIMS,MARGARET	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/03/12	K129045	MB12-579	SIMS,MARGARET	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/03/12	K129045	MB12-579	SIMS,MARGARET	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/03/12	K129096	HC12-439	SULLIVAN,RAYMONDE	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/03/12	K129491	MB12-574	WOOD,CARL	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
04/03/12	K129043	MB12-577	ZUNIGA,ROSENDO	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/04/12	K129091	MB12-592	ALCANTARO,ROBERT	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/04/12	K129298	MB12-593	DEVEY,JAMES	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/04/12	K129298	MB12-593	DEVEY,JAMES	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00

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Acct Code	Amt Due	Date	Pg#
401	69343.20	04/30/2012	4

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
04/04/12	K129301	MB12-596	MALFAIT,SUSAN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/04/12	K129300	MB12-595	MEYER,BRANDON	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/04/12	K129300	MB12-595	MEYER,BRANDON	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
04/04/12	K129300	MB12-595	MEYER,BRANDON	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/04/12	K129299	MB12-594	PARENTEAU,SHARON	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/04/12	K129090	MB12-591	ROBINSON,WILLIAM	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/04/12	K129089	MB12-590	TAKACS,STEPHEN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/04/12	K129302	MB12-597	TEST,GWENDALYN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/05/12	K129307	MB12-602	BONCZEK,MARGARET	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/05/12	K129552	MB12-604	EGAN,TAMMU	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/05/12	K129552	MB12-604	EGAN,TAMMU	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/05/12	K129552	MB12-604	EGAN,TAMMU	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
04/05/12	K129553	MB12-605	HESS,MICHAEL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/05/12	K129305	MB12-600	JENKINS,BRIAN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/05/12	K129303	MB12-598	PENA,JESSENIA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/05/12	K129551	MB12-603	SCHWERTFEGER,VERNO	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/05/12	K129551	MB12-603	SCHWERTFEGER,VERNO	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
04/05/12	K129306	MB12-601	SHORT,SUSAN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/05/12	K129304	MB12-599	SUCCES,RAMISE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/06/12	K129559	MB12-612	CARTER,SANDRA	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
04/06/12	K129556	MB12-608	DUGAN,JANICE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/06/12	K129556	MB12-608	DUGAN,JANICE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/06/12	K129554	MB12-606	LYNCH,RONALD	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/06/12	K129557	MB12-610	NAVARCI,BIANCA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/06/12	K129555	MB12-607	RODGERS,JAMES	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/06/12	K129558	MB12-611	SANDERSON,BARBARA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/06/12	K129661	MB12-609	VEGA,CORY	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/09/12	K129562	MB12-615	ASPINO,CHARLOTTE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/09/12	K129566	MB12-619	BABBITT,RENEE	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
04/09/12	K129563	MB12-616	FRITZ,MARILYN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/09/12	K129565	MB12-618	MCLOUGHLIN,SARAH	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
04/09/12	K129564	MB12-617	SCHULTZ,JACK	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/09/12	K129564	MB12-617	SCHULTZ,JACK	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
04/09/12	K129561	MB12-614	SEATON,ANNMARIE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/09/12	K129560	MB12-613	SEATON,RICHARD	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
04/10/12	K129664	MB12-620	ARNOLD,RONALD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/10/12	K129664	MB12-620	ARNOLD,RONALD	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/10/12	K129664	MB12-620	ARNOLD,RONALD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/10/12	K129667	MB12-623	CARMINARO,NORMA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/10/12	K129665	MB12-621	ETCHY,SUSAN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50

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MARDER, GARY D.O.
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Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
04/10/12	K129669	MB12-625	FENNELLI,LESLIE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/10/12	K129668	MB12-624	LANTTO,CARL	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/10/12	K129668	MB12-624	LANTTO,CARL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/10/12	K129666	MB12-622	NOEL,ROSE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/10/12	K129670	MB12-626	SLOMA,JACQUELYN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/10/12	K129671	MB12-627	VIA,PAULA	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
04/10/12	K129671	MB12-627	VIA,PAULA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/10/12	K129671	MB12-627	VIA,PAULA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/11/12	K129673	MB12-629	BERNSTEIN,NAOMI	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
04/11/12	K129672	MB12-628	COPUS,TAMMY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/11/12	K129675	MB12-631	GIL,PATRICIA	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
04/11/12	K129676	MB12-632	REYNOLDS,SHARON	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/11/12	K129674	MB12-630	RICHMOND,DARLENE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/11/12	K129677	MB12-633	SCHROEDER,FRANK	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/12/12	K129890	MB12-641	JEAN,IDERCIA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/12/12	K129886	MB12-637	KLAUS,MARJORIE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/12/12	K129889	MB12-640	MATSON,JASON	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/12/12	K129884	MB12-635	MOHR,THOMAS	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/12/12	K129891	MB12-642	MUZZARELLI,PATRICI	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/12/12	K129883	MB12-634	MYERS,EDITH	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/12/12	K129885	MB12-636	NUNAMAKER,LOIS	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/12/12	K129887	MB12-638	REYNOLDS,NIROBIA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/12/12	K129888	MB12-639	WEIGHMAN,JOHN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/13/12	K1210380	MB12-646	FLORA,EDWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/13/12	K1210380	MB12-646	FLORA,EDWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/13/12	K1210380	MB12-646	FLORA,EDWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/13/12	K1210380	MB12-646	FLORA,EDWARD	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
04/13/12	K1210380	MB12-646	FLORA,EDWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/13/12	K1210378	MB12-644	HENSEL,DORIS	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/13/12	K1210378	MB12-644	HENSEL,DORIS	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/13/12	K1210378	MB12-644	HENSEL,DORIS	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/13/12	K1210379	MB12-645	LISSAU,ALYSSA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/13/12	K1210377	MB12-643	PARSON,MILLA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/16/12	K1210384	MB12-651	BROOKS,BEN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/16/12	K1210384	MB12-651	BROOKS,BEN	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
04/16/12	K1210384	MB12-651	BROOKS,BEN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/16/12	K1210384	MB12-651	BROOKS,BEN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/16/12	K1210384	MB12-651	BROOKS,BEN	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/16/12	K1210413	HC12-441	MITCHELL,JOHN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/16/12	K1210383	MB12-649	NAPOLEON,KIARA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00

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Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
04/16/12	K1210386	MB12-650	OLSON,HOLLY	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/16/12	K1210381	MB12-647	SAPP,JULIAN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/16/12	K1210387	MB12-653	SEMPRERIO,HARRIET	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
04/16/12	K1210385	MB12-652	STEFANIK,TIMOTHY	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/16/12	K1210382	MB12-648	STRUMOLO,GLORIA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/17/12	K1210428	MB12-654	ANTHONY,PAT	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/17/12	K1210417	HC12-445	BANKS,CLAVIS	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/17/12	K1210416	HC12-444	BERTINI,MARY CAROL	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
04/17/12	K1210434	MB12-660	BURROWS,DAVID	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/17/12	K1210436	MB12-662	DAMATO,ARTHUR	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/17/12	K1210420	HC12-448	DIGIORGIO,GIOACCHI	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
04/17/12	K1210414	HC12-442	FOGG,NICOLE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/17/12	K1210431	MB12-657	GORDON,KEITH	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
04/17/12	K1210430	MB12-656	MAREVELLE,CLARENCE	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
04/17/12	K1210435	MB12-661	OKENHOLM,RITA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/17/12	K1210433	MB12-659	OKERHOLM,RICHARD	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/17/12	K1210418	HC12-446	RAY,ROBERT	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/17/12	K1210412	M12-47	SAVINI,SUZANNE	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/17/12	K1210419	HC12-447	SILVERMAN,JOAN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/17/12	K1210432	MB12-658	SZUROS,STEVE	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
04/17/12	K1210415	HC12-443	VELARDO,NANCY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/17/12	K1210429	MB12-655	YAGER,KIM	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/18/12	K1210411	M12-48	ABRAHAM,YVETTE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/18/12	K1210410	M12-49	BANKS,CLAVIS	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/18/12	K1210594	MB12-674	BARTLEY,RENEE	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
04/18/12	K1210583	MB12-663	BIANCHI,JACQUELINE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/18/12	K1210426	HC12-454	BRENNER,SANDRA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/18/12	K1210425	HC12-453	BROOKS,RONALD	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/18/12	K1210423	HC12-451	BURROW,ROBERT	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
04/18/12	K1210588	MB12-668	CARRADO,HELEN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/18/12	K1210424	HC12-452	CLOSE,TASSILO	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/18/12	K1210593	MB12-673	CRISTALES,DANIELA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/18/12	K1210590	MB12-670	JAMESON,MICHELA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/18/12	K1210589	MB12-669	KINCAID,THOMAS	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/18/12	K1210591	MB12-671	LEGG,GARY	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
04/18/12	K1210591	MB12-671	LEGG,GARY	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/18/12	K1210584	MB12-664	MICHELSON,JOSEPH	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/18/12	K1210427	HC12-455	OKELLY,KAREN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/18/12	K1210421	HC12-449	OSHEI,JOSEPH	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/18/12	K1210585	MB12-665	OSTERHOUDT,KEN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50

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MARDER, GARY D.O.
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Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
04/18/12	K1210422	HC12-450	PORTUGUESE,PETER	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
04/18/12	K1210587	MB12-667	PROGAR,DONNA	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
04/18/12	K1210592	MB12-672	SIMS,MARGARET	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/18/12	K1210586	MB12-666	SOUTHERLY,LAURIE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
04/19/12	K1210581	HC12-457	BARLOW,JOAN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/19/12	K1210836	MB12-678	BOTTARO,GUISSEPPE	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/19/12	K1210582	HC12-458	LABORDE,SUSAN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
04/19/12	K1210837	MB12-679	LYNSKY,JOHN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
04/19/12	K1210833	MB12-675	MAZANO,STANLEY	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
04/19/12	K1210835	MB12-677	WALKER,DEBORAH	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
04/19/12	K1210580	HC12-456	WIGGINS,CATHERINE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
04/20/12	K1210834	MB12-676	BECK,JEROME	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
04/20/12	K1210929	HC12-471	RIZZOLO,JANET	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/20/12	K1210929	HC12-471	RIZZOLO,JANET	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/23/12	K1210931	HC12-473	HOMMER,KEITH	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/24/12	K1211038	MB12-674	BRADFORD,BRUCE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/24/12	K1211041	MB12-677	LUDWIG,PAUL	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/25/12	K1211219	HC12-485	LODATO,ANTHONY	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
04/26/12	K1211435	MB12-699	LENTZ,RONALD	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
							CURRENT CHARGES		13267.50

KENDALL MEDICAL LABORATORY,INC
2500 DOUGLAS ROAD
SUITE A
CORAL GABLES, FL 33134
(800) 442-0803
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Acct Code	Date	Pg#
401	08/31/2012	1

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

SUMMARY OF BILLING ACTIVITY

Serv ID	CPT	Description	# Billed	Price	Charges	Disc Price	Discount
GX1	88305	GROSS AND SLIDE 1 SPECIMEN	72	12.50	900.00	900.00	0.00
GX10	88305	GROSS AND SLIDE 10 SPECIMENS	11	125.00	1,375.00	1,375.00	0.00
GX11	88305	GROSS AND SLIDE 11 SPECIMENS	10	137.50	1,375.00	1,375.00	0.00
GX12	88305	GROSS AND SLIDE 12 SPECIMENS	25	150.00	3,750.00	3,750.00	0.00
GX13	88305	GROSS AND SLIDE 13 SPECIMENS	2	162.50	325.00	325.00	0.00
GX2	88305	GROSS AND SLIDE 2 SPECIMENS	43	25.00	1,075.00	1,075.00	0.00
GX3	88305	GROSS AND SLIDE 3 SPECIMENS	40	37.50	1,500.00	1,500.00	0.00
GX4	88305	GROSS AND SLIDE 4 SPECIMENS	33	50.00	1,650.00	1,650.00	0.00
GX5	88305	GROSS AND SLIDE 5 SPECIMENS	35	62.50	2,187.50	2,187.50	0.00
GX6	88305	GROSS AND SLIDE 6 SPECIMENS	22	75.00	1,650.00	1,650.00	0.00
GX7	88305	GROSS AND SLIDE 7 SPECIMENS	18	87.50	1,575.00	1,575.00	0.00
GX8	88305	GROSS AND SLIDE 8 SPECIMENS	9	100.00	900.00	900.00	0.00
GX9	88305	GROSS AND SLIDE 9 SPECIMENS	4	112.50	450.00	450.00	0.00
MELAN	88342	MELAN-A STAIN	21	45.00	945.00	945.00	0.00
PASD	88312	PASD STAIN	22	0.00	0.00	0.00	0.00
			367		19,657.50	19,657.50	0.00

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401	20704.05	08/31/2012	1

AMEX / Mastercard / Visa accepted

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount	
							0 - 30 Day Balance		8407.50	
							61 - 90 Day Balance		6121.67	
							Over 90 Days Due		34850.71	
08/08/12							CLIENT PAYMENT 07/31/2012,CK# xxxx		8333.33-	
08/08/12							CLIENT PAYMENT -,CK# 2602		40000.00-	
							SUBTOTAL			1046.55
							CURRENT CHARGES			19657.50
							TOTAL NOW DUE			20704.05
07/19/12	K1219975	MB12-1057	MARRONE,NANCY	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00	
07/20/12	K1220047	MB12-1061	RANDAZZO,THOMAS	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00	
07/23/12	K1220197	MB12-1069	RIES,JULIE	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00	
07/23/12	K1220197	MB12-1069	RIES,JULIE	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00	
07/24/12	K1220320	MB12-1077	BABBITT,MURRAY	MARDER,GARY	88342 76	MELAN	MELAN-A STAIN	1	45.00	
07/25/12	K1220637	MB12-1098	ANDREWS,STEPHAN	MARDER,GARY	88305 TC	GX6	GROSS AND SLIDE 6 S	1	75.00	
07/25/12	K1220641	MB12-1102	BROWN,CATHERINE	MARDER,GARY	88305 TC	GX8	GROSS AND SLIDE 8 S	1	100.00	
07/25/12	K1220629	MB12-1090	CONTI,JOSEPH	MARDER,GARY	88305 TC	GX3	GROSS AND SLIDE 3 S	1	37.50	
07/25/12	K1220632	MB12-1093	CORDANO,AUDREY	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	25.00	
07/25/12	K1220642	MB12-1103	DANCHIK,MARCELLA	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	25.00	
07/25/12	K1220640	MB12-1101	ESTRADA,FELIPE	MARDER,GARY	88305 TC	GX12	GROSS AND SLIDE 12	1	150.00	
07/25/12	K1220639	MB12-1100	HERRICK,CHERYL	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	50.00	
07/25/12	K1220638	MB12-1099	HERRICK,JAMES	MARDER,GARY	88305 TC	GX5	GROSS AND SLIDE 5 S	1	62.50	
07/25/12	K1220628	MB12-1089	JEAN,IDERCIA	MARDER,GARY	88312 76	PASD	PASD STAIN	1	0.00	
07/25/12	K1220628	MB12-1089	JEAN,IDERCIA	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.50	
07/25/12	K1220636	MB12-1097	JEAN LOUIS,ALLISUM	MARDER,GARY	88305 TC	GX12	GROSS AND SLIDE 12	1	150.00	
07/25/12	K1220633	MB12-1094	LEWIS,JULIE	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.50	
07/25/12	K1220634	MB12-1095	PARRAS,JAMES	MARDER,GARY	88305 TC	GX2	GROSS AND SLIDE 2 S	1	25.00	
07/25/12	K1220635	MB12-1096	RICH,LARRY	MARDER,GARY	88305 TC	GX5	GROSS AND SLIDE 5 S	1	62.50	
07/25/12	K1220631	MB12-1092	RYAN,TAMI	MARDER,GARY	88305 TC	GX5	GROSS AND SLIDE 5 S	1	62.50	
07/25/12	K1220630	MB12-1091	WALKER,HAROLD	MARDER,GARY	88305 TC	GX5	GROSS AND SLIDE 5 S	1	62.50	
07/26/12	K1220797	MB12-1105	BOWMAN,PAMELA	MARDER,GARY	88305 TC	GX4	GROSS AND SLIDE 4 S	1	50.00	
07/26/12	K1220800	MB12-1108	CHAFFEE,JOHN	MARDER,GARY	88305 TC	GX1	GROSS AND SLIDE 1 S	1	12.50	
07/26/12	K1220798	MB12-1106	DICARLO,JOSEPH	MARDER,GARY	88305 TC	GX6	GROSS AND SLIDE 6 S	1	75.00	
07/26/12	K1220799	MB12-1107	MCNALLEN,EDWARD	MARDER,GARY	88305 TC	GX6	GROSS AND SLIDE 6 S	1	75.00	
07/26/12	K1220796	MB12-1104	MERRILL,THOMAS	MARDER,GARY	88305 TC	GX5	GROSS AND SLIDE 5 S	1	62.50	

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401	20704.05	08/31/2012	2

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
07/26/12	K1220796	MB12-1104	MERRILL,THOMAS	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
07/26/12	K1220801	MB12-1109	MULLER,HERMAN	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
07/26/12	K1220806	MB12-1114	WALTER,JORGE	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
07/27/12	K1220803	MB12-1111	BECKLER,LINDA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
07/27/12	K1220802	MB12-1110	BELLAVIA,CHARLES	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
07/27/12	K1220802	MB12-1110	BELLAVIA,CHARLES	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
07/27/12	K1220802	MB12-1110	BELLAVIA,CHARLES	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
07/27/12	K1220805	MB12-1113	BYRD,BARBARA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
07/27/12	K1220805	MB12-1113	BYRD,BARBARA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
07/27/12	K1220804	MB12-1112	DAVIS,MARIA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
07/27/12	K1220808	MB12-1116	FIELD,KAYLA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
07/27/12	K1220922	MB12-1117	KELLY,KACIE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
07/27/12	K1220923	MB12-1118	KIRCHNER,COLLETTE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
07/27/12	K1220923	MB12-1118	KIRCHNER,COLLETTE	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
07/27/12	K1220807	MB12-1115	PERRY,SAMUEL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
07/30/12	K1220929	MB12-1124	BROWN,RONNESHA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
07/30/12	K1220925	MB12-1120	DALLAFIORA,JOHN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
07/30/12	K1220926	MB12-1121	ECHEGARAY,MIKAELA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
07/30/12	K1220924	MB12-1119	ECKSTEIN,RUTH	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
07/30/12	K1220927	MB12-1122	HENSON,BARBARA	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
07/30/12	K1220931	MB12-1126	LIGHT,SANDRA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
07/30/12	K1220930	MB12-1125	PETER,CHARLES	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
07/30/12	K1220928	MB12-1123	SCHMID,MELISSA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
07/31/12	K1221080	MB12-1128	BECK,JEROME	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
07/31/12	K1221084	MB12-1132	BERNSTEIN,JOEL	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
07/31/12	K1221084	MB12-1132	BERNSTEIN,JOEL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
07/31/12	K1221081	MB12-1129	FIELD,DAWN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
07/31/12	K1221085	MB12-1133	GOLDBERG,ANTHONY	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
07/31/12	K1221086	MB12-1134	HAMILTON,THOMAS	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
07/31/12	K1221083	MB12-1131	MCENERY,WILLIAM	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
07/31/12	K1221082	MB12-1130	RECCA,CHERYL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
07/31/12	K1221079	MB12-1127	RIORDAN,GEORGIA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/01/12	K1221162	MB12-1138	GARBER,DANIEL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/01/12	K1221159	MB12-1135	HESS,PATTY	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/01/12	K1221168	MB12-1144	HORN,GARY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/01/12	K1221165	MB12-1141	MEDEROS,JEANETTE B	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/01/12	K1221164	MB12-1140	MILIETTO,AUSTIN	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/01/12	K1221163	MB12-1139	NORMAN,BRIANNA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/01/12	K1221166	MB12-1142	PAKULA,DENISE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/01/12	K1221160	MB12-1136	POLLOCK,THOMAS	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50

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401	20704.05	08/31/2012	3

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
08/01/12	K1221161	MB12-1137	SHOUP,MASON	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/01/12	K1221161	MB12-1137	SHOUP,MASON	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/01/12	K1221169	MB12-1145	TANGO,ALEXA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/01/12	K1221167	MB12-1143	WILSON,NANCY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/01/12	K1221167	MB12-1143	WILSON,NANCY	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/02/12	K1221417	MB12-1151	BERG,FLORENCE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/02/12	K1221416	MB12-1150	FELDMAN,RAMOND	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/02/12	K1221414	MB12-1148	FRIZZLE,CRAIG	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
08/02/12	K1221415	MB12-1149	GASS,MARSHA	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
08/02/12	K1221170	MB12-1146	HESS,MICHAEL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/02/12	K1221420	MB12-1154	HOLTHAUS,JAMIE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/02/12	K1221420	MB12-1154	HOLTHAUS,JAMIE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/02/12	K1221420	MB12-1154	HOLTHAUS,JAMIE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/02/12	K1221419	MB12-1153	INFANTE,CAROL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/02/12	K1221413	MB12-1147	MACHIN,VICENTE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/02/12	K1221418	MB12-1152	MALONEY,DAVID	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/03/12	K1221494	MB12-1164	DAY,BOBBY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/03/12	K1221486	MB12-1156	DEUTSCH,FREDERICK	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/03/12	K1221492	MB12-1162	EPLION,DONALD	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/03/12	K1221490	MB12-1160	EPLION,MARJORIE	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/03/12	K1221487	MB12-1157	FRIZZLE,CALVIN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/03/12	K1221488	MB12-1158	FRIZZLE,CRAIG	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/03/12	K1221421	MB12-1155	GAYLE,CYNTHIA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/03/12	K1221495	MB12-1165	HOUCK,CAROL	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/03/12	K1221496	MB12-1166	LAMES,KRISTEN	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/03/12	K1221496	MB12-1166	LAMES,KRISTEN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/03/12	K1221489	MB12-1159	PETERS,VINCENZA	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
08/03/12	K1221493	MB12-1163	TASSONE,JULIANNE	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/03/12	K1221491	MB12-1161	TASSONE,ROBERT	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/06/12	K1221605	MB12-1171	BELTER,MARLENE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/06/12	K1221609	MB12-1175	BISBANO,ROSEMARIE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/06/12	K1221765	MB12-1176	BURKE,MARTIN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/06/12	K1221602	MB12-1168	DAY,BOBBY	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/06/12	K1221607	MB12-1173	DUNN,MARY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/06/12	K1221953	M12-211	KIRCHNER,THOMAS	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/06/12	K1221606	MB12-1172	LLEWELLYN,JACQUELI	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/06/12	K1221608	MB12-1174	MALANCZYN,JOHN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/06/12	K1221601	MB12-1167	NAIDIGH,WANDA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/06/12	K1221604	MB12-1170	ROTH,DENISE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/06/12	K1221766	MB12-1177	WIGGINS,CRYSTAL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00

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401	20704.05	08/31/2012	4

MARDER, GARY D.O.
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PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
08/06/12	K1221603	MB12-1169	WILDRICK,MELANIE	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
08/06/12	K1221603	MB12-1169	WILDRICK,MELANIE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/07/12	K1221769	MB12-1180	BABBITT,MURRAY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/07/12	K1221771	MB12-1182	BABBITT,RENEE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/07/12	K1221779	M12-208	BELL,ARON	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/07/12	K1221777	M12-206	HASHEM,JOHNNA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/07/12	K1221781	M12-210	LOW,PEGGY	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
08/07/12	K1221776	MB12-1187	MEDWAY,DAVID	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/07/12	K1221768	MB12-1179	POLLOCK,THOMAS	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/07/12	K1221774	MB12-1185	RADOMSKI,RICHARD	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/07/12	K1221778	M12-207	RAY,ROBERT	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/07/12	K1221773	MB12-1184	SAKALAUSKAS,ANTONI	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/07/12	K1221780	M12-209	SATALLANTE,DEVON	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/07/12	K1221775	MB12-1186	SCHINDLER,ROBERT	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
08/07/12	K1221770	MB12-1181	SCHWERTFEGER,VERNO	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/07/12	K1221770	MB12-1181	SCHWERTFEGER,VERNO	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/07/12	K1221772	MB12-1183	STEEN,PAULA	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/07/12	K1221767	MB12-1178	VEGA,COREY	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/08/12	K1221958	MB12-1192	ANDREWS,STEPHAN	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/08/12	K1221954	MB12-1188	BERTINI,MARY CAROL	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/08/12	K1221964	MB12-1198	BROWN,LYNDA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/08/12	K1221956	MB12-1190	CARNEVALE,MARY JAN	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/08/12	K1221959	MB12-1193	ESTRADA,FELIPE	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
08/08/12	K1221963	MB12-1197	JEAN LOUIS,ALLISUM	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/08/12	K1221965	MB12-1199	LISSAU,ALYSSA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/08/12	K1221966	MB12-1200	MCCONKEY,NANCY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/08/12	K1221961	MB12-1195	MOST,MATTHEW	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/08/12	K1221961	MB12-1195	MOST,MATTHEW	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/08/12	K1221955	MB12-1189	PARRAS,JAMES	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/08/12	K1221957	MB12-1191	PLASTRICK,GREGORY	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
08/08/12	K1221962	MB12-1196	REYNOLDS,NIROBIA	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/08/12	K1221960	MB12-1194	TEASLEY,HEATHER	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/08/12	K1221960	MB12-1194	TEASLEY,HEATHER	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/08/12	K1221960	MB12-1194	TEASLEY,HEATHER	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/09/12	K1222353	MB12-1206	BUTLER,JOYCE	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/09/12	K1222364	MGB-2	CRAWFORD,HEATHER	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/09/12	K1222352	MB12-1205	FENNELL,LESLIE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/09/12	K1222348	MB12-1201	HURST,HELENE	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
08/09/12	K1222351	MB12-1204	MCMURRAY,THOMAS	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/09/12	K1222366	MGB-4	PRATT,JOHN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00

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MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

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08/09/12	K1222354	MB12-1207	RANDAZZO,THOMAS	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/09/12	K1222365	MGB-3	REID,JEANNE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/09/12	K1222350	MB12-1203	RHODEN,GERALD	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/09/12	K1222368	MGB-6	SCHWARTZ,MARCELLA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/09/12	K1222349	MB12-1202	SHARP,EDWARD	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/09/12	K1222367	MGB-5	SYMONDS,GISELE	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/09/12	K1222363	MGB-1	SYMONDS,RICHARD	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
08/10/12	K1222371	MGB-9	BEAN,STACIE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/10/12	K1222371	MGB-9	BEAN,STACIE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/10/12	K1222371	MGB-9	BEAN,STACIE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/10/12	K1222371	MGB-9	BEAN,STACIE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/10/12	K1222360	MB12-1213	BLACKBURN,JAMES	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
08/10/12	K1222358	MB12-1211	BRADY,BRIAN	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/10/12	K1222358	MB12-1211	BRADY,BRIAN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/10/12	K1222324	M12-213	DANETTE,JEWELL	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/10/12	K1222370	MGB-8	DYCE,MICHAEL	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
08/10/12	K1222370	MGB-8	DYCE,MICHAEL	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/10/12	K1222356	MB12-1209	FOSS,WENDY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/10/12	K1222372	MGB-10	HABICHT,JOANNE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/10/12	K1222355	MB12-1208	KNEUER,WILLIAM	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/10/12	K1222369	MGB-7	MELLETTE,KRISTINA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/10/12	K1222369	MGB-7	MELLETTE,KRISTINA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/10/12	K1222362	MB12-1215	MORRISON,MICHAEL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/10/12	K1222361	MB12-1214	NASH,MELANIE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/10/12	K1222323	M12-212	RIDENOUR,DONALD	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/10/12	K1222374	MGB-12	RUDD,CHARLES	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
08/10/12	K1222359	MB12-1212	SCHAEL,BARBARA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/10/12	K1222375	MGB-13	TOBIN,BARBARA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/10/12	K1222373	MGB-11	VREELAND,HENRY	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/10/12	K1222357	MB12-1210	WIETCHY,EILEEN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/13/12	K1222344	MGB-20	ALCANTANO,DAVID	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/13/12	K1222341	MGB-17	BABBITT,MURRAY	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/13/12	K1222347	MGB-24	BABBITT,RENEE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/13/12	K1222342	MGB-18	BAIN,MICHAEL	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
08/13/12	K1222657	MB12-1228	BLACK,DEANA	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/13/12	K1222327	M12-216	CARLUCCI,JESSICA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/13/12	K1222327	M12-216	CARLUCCI,JESSICA	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/13/12	K1222325	M12-214	CRAWFORD,HEATHER	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/13/12	K1222326	M12-215	DICARLO,JOSEPH	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/13/12	K1222333	MB12-1221	DIJOY,BIANCA	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00

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MARDER, GARY D.O.
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08/13/12	K1222333	MB12-1221	DIJOY,BIANCA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/13/12	K1222345	MGB-21	ECHEGARAY,MIKAELA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/13/12	K1222340	MGB-16	HOYT,HOWARD	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/13/12	K1222340	MGB-16	HOYT,HOWARD	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/13/12	K1222656	MB12-1227	JOHNSTON,THOMAS	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/13/12	K1222332	MB12-1220	KINCAID,THOMAS	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/13/12	K1222337	MB12-1225	MALONEY,DAVID	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/13/12	K1222655	MB12-1226	MCNALLEN,EDWARD	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/13/12	K1222339	MBG-15	MCNALLEN,NANCY	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
08/13/12	K1222658	MB12-1229	MEDWAY,DAVID	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/13/12	K1222335	MB12-1223	MERRILL,THOMAS	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/13/12	K1222338	MB12-14	OKENHOLM,RITA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/13/12	K1222334	MB12-1222	OKERHOLM,RICHARD	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/13/12	K1222346	MGB-22	PRATT,JOHN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/13/12	K1222336	MB12-1224	RHODEN,GERALD	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/13/12	K1222329	MB12-1217	SHARP,EDWARD	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/13/12	K1222330	MB12-1218	SMITH,BRITNI	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/13/12	K1222331	MB12-1219	SZEWCZUK,JOHN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/13/12	K1222659	MB12-1230	SZEWCZUK,MARION	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
08/13/12	K1222328	MB12-1216	TANGO,SHANNON	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/13/12	K1222343	MGB-19	TESSICINI,MARYANN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/14/12	K1222660	MB12-1231	BERNSTEIN,JOEL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/14/12	K1222644	MGB-27	BOYD,FRANK	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/14/12	K1222644	MGB-27	BOYD,FRANK	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/14/12	K1222644	MGB-27	BOYD,FRANK	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/14/12	K1222642	MGB-25	DANETTE,JEWELL	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/14/12	K1222646	MGB-29	KROL,JULIE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/14/12	K1222646	MGB-29	KROL,JULIE	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/14/12	K1222652	MB12-1234	KROL,LOGAN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/14/12	K1222643	MGB-26	PAYNE,ALBERT	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/14/12	K1222662	MB12-1232	PETER,CHARLES	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/14/12	K1222661	MB12-1232	PITOCCHELLI,SHEILA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/14/12	K1222663	MB12-1235	RIORDAN,GEORGIA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/14/12	K1222645	MGB-28	RODGERS,JAMES	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/15/12	K1222647	MGB-30	ALI,HOPE	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/15/12	K1222666	MB12-1239	BENSON,JENNIFER	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/15/12	K1222670	MB12-1243	DONALDSON,STACYANN	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
08/15/12	K1222654	MB12-1238	FELDMAN,RAYMOND	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/15/12	K1222669	MB12-1242	GARBER,DANIEL	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
08/15/12	K1222672	MB12-1245	HERNDRICKSON,BRITT	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50

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08/15/12	K1222672	MB12-1245	HERNDRICKSON,BRITT	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/15/12	K1222668	MB12-1241	KATZ,DEANNA	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/15/12	K1222671	MB12-1244	KATZ,MARVIN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/15/12	K1222650	MGB12-33	MERRIT,DONNA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/15/12	K1222648	MGB-31	PEREZ,JUSTIN	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/15/12	K1222665	MB12-1237	PHILLIPS,ELIZABETH	MARDER,GARY	88342	76 MELAN	MELAN-A STAIN	1	45.00
08/15/12	K1222665	MB12-1237	PHILLIPS,ELIZABETH	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/15/12	K1222649	MGB-32	SCHRIER,DEBRA	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
08/15/12	K1222651	MGB12-34	SIRE,DAVID	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/15/12	K1222667	MB12-1240	THOMAS,JERRON	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
08/15/12	K1222653	MGB-35	ZEIGLER,BRUCE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/16/12	K1222831	MB12-1247	BEERT,RALPH	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/16/12	K1222833	MGB12-37	BELLARD,CHARLES	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/16/12	K1222835	MGB12-39	FIOLA,GEORGE	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
08/16/12	K1222664	MB12-1236	JARVIS,DIANE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/16/12	K1222830	MB12-1246	JONES,JESSICA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/16/12	K1222834	MGB12-38	OLIVERA,ISRAEL	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/16/12	K1222832	MGB12-36	SCHUMACHER,KRISTEN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/16/12	K1222836	MGB12-40	STEPHENSON,JON	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/17/12	K1222948	MB12-1249	AZCUENAGA,NANCY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/17/12	K1222948	MB12-1249	AZCUENAGA,NANCY	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/17/12	K1222944	MB12-42	DANCHIK,MARCELLA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/17/12	K1222946	MGB12-44	HESS,MICHAEL	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/17/12	K1222945	MGB12-43	SEGNELLO,JEFFREY	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/17/12	K1222943	MGB12-41	TASSONE,ROBERT	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/17/12	K1222947	MB12-1248	THORNHILL,PATRICIA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/20/12	K1223315	MGB12-47	AMITRANO,JUDITH	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/20/12	K1223085	M12-217	BELL,ARON	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/20/12	K1223313	MGB12-45	BEMENDERFER,ROBERT	MARDER,GARY	88305	TC GX13	GROSS AND SLIDE 13	1	162.50
08/20/12	K1223324	MB12-1254	BERTINI,MARY CAROL	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/20/12	K1223319	MGB12-48	BLUM,LUDWIG	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/20/12	K1223323	MB12-1253	BUCCOLA,DOMINIK	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/20/12	K1223320	MB12-1250	GERREN,ROBERT	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/20/12	K1223314	MGB12-46	LEGGERT,VERONICA	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/20/12	K1223321	MB12-1251	PERRY,SAMUEL	MARDER,GARY	88305	TC GX8	GROSS AND SLIDE 8 S	1	100.00
08/20/12	K1223322	MB12-1252	RADOMSKI,RICHARD	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/20/12	K1223086	M12-218	SMITH,TODD	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/20/12	K1223087	M12-219	WILLIAMS,TONY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/21/12	K1223328	MB12-1258	CARMICHAEL,DONNA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/21/12	K1223329	MB12-1259	FIELD,DAWN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00

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401	20704.05	08/31/2012	8

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
08/21/12	K1223317	MGB12-50	GONZALEZ,MARY	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
08/21/12	K1223330	MB12-1260	HASHEM,JOHNNA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/21/12	K1223316	MGB12-49	MARCIAL,CHARLOTTE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/21/12	K1223327	MB12-1257	MILLER,AUSTIN	MARDER,GARY	88305	TC GX9	GROSS AND SLIDE 9 S	1	112.50
08/21/12	K1223325	MB12-1255	NEDIGH,WANDA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/21/12	K1223326	MB12-1256	SHENBERGER,STEVEN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/21/12	K1223331	MB12-1261	SILVERMAN,JOAN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/21/12	K1223318	MGB12-51	VELEZ,MICHELLE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/22/12	K1223751	MB12-54	BLUM,LUDWIG	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/22/12	K1223745	MB12-1266	COFFEE,DARIAN	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
08/22/12	K1223749	MB12-53	DAVIDSON,MARK	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/22/12	K1223742	MB12-1263	FEIN,PAMELA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/22/12	K1223748	MB12-52	FLORA,EDWARD	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/22/12	K1223752	MB12-56	HEINOLD,CHARLES	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/22/12	K1223753	MB12-57	KIRCHNER,THOMAS	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/22/12	K1223754	MB12-58	PLASTRICK,GREGORY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/22/12	K1223746	M12-220	PROGAR,DONNA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/22/12	K1223741	MB12-1262	SAKALAUSKAS,ANTONI	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/22/12	K1223750	MB12-55	SATALLANTE,DEVON	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/22/12	K1223744	MB12-1265	SCHORR,STUART	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
08/22/12	K1223743	MB12-1264	TABER,DONALD	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/22/12	K1223747	M12-221	TRAUTMAN,PAULA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/23/12	K1223968	MB12-1268	ANDREWS,STEPHAN	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/23/12	K1223971	MB12-1271	BECAK,GAIL	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/23/12	K1223971	MB12-1271	BECAK,GAIL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/23/12	K1223971	MB12-1271	BECAK,GAIL	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/23/12	K1223755	MB12-62	CHAFFEE,JOHN	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
08/23/12	K1223984	MGB12-67	COURSON,CLINT	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/23/12	K1223974	M12-223	DYCE,MICHAEL	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/23/12	K1223970	MB12-1270	ERRICO,CAROL	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/23/12	K1223981	MB12-64	GAHAN,DOROTHY	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/23/12	K1223979	MB12-62	GARBER,RACHEL	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/23/12	K1223977	MB12-60	HANLEY,JAMES	MARDER,GARY	88305	TC GX13	GROSS AND SLIDE 13	1	162.50
08/23/12	K1223976	MB12-59	KELLY,JACQUELINE	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
08/23/12	K1223978	MB12-61	MELLETTE,CONSTANCE	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/23/12	K1223975	M12-224	MELLETTE,KRISTINA	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/23/12	K1223980	MB12-63	MICHENER,JOSEPH	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/23/12	K1223972	MB12-1272	ROGERS,BETTY	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/23/12	K1223972	MB12-1272	ROGERS,BETTY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/23/12	K1223969	MB12-1269	ROSARIO,MAGDIEL	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50

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401	20704.05	08/31/2012	9

MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
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Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
08/23/12	K1223983	MB12-66	SELVEY,SHERI	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/23/12	K1223994	MGB12-77	SELVY,MITCHELL	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/23/12	K1223985	MGB12-68	SMITH,ALIANA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/23/12	K1223982	MB12-65	TOBIN,BARBARA	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/23/12	K1223973	M12-222	VREELAND,HENRY	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/23/12	K1223967	MB12-1267	WALTER,JORGE	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/24/12	K1223996	MB12-1274	AGUILAR,BRADLEY	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/24/12	K1223986	MGB12-69	GOMEZ,TIMOTHY	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/24/12	K1223997	MB12-1275	HARDWICK,PHILLIP	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/24/12	K1223999	MB12-1276	HOLTHAUS,JAMIE	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/24/12	K1223995	MB12-1273	KNEUER,WILLIAM	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/24/12	K1224000	MB12-1278	LORENZO,MARTIN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/24/12	K1223988	MGB12-71	LUCERA,MARGARET	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/24/12	K1223998	MB12-1277	MCENERY,PATRICIA	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/24/12	K1223989	MGB12-72	MURARY,ROZLIA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/24/12	K1223990	MGB12-73	RHODEN,GERALD	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/24/12	K1223987	MGB12-70	RIVERA,JUAN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/24/12	K1224002	MB12-1288	SCHUBACH,EDWARD	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/24/12	K1224001	MB12-1279	TEASLEY,HEATHER	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/27/12	K1224006	MB12-1284	BABBITT,RENEE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/27/12	K1223991	MGB12-74	BURROWS,EDWARD	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
08/27/12	K1223992	MBG12-75	ECHEGARAY,MIKAELA	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/27/12	K1223993	MGB12-76	HORN,GARY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/27/12	K1223993	MGB12-76	HORN,GARY	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/27/12	K1224004	MB12-1282	LIPHAM,BARBARA	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/27/12	K1224007	MB12-1285	LIPHAM,JOHN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/27/12	K1224005	MB12-1283	MERRILL,THOMAS	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/27/12	K1224003	MB12-1281	PRATT,JOHN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/27/12	K1224003	MB12-1281	PRATT,JOHN	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/28/12	K1224197	MB12-1289	ACQUARO,FRANK	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/28/12	K1224192	MGB12-80	CATALDO,JOHN	MARDER,GARY	88305	TC GX12	GROSS AND SLIDE 12	1	150.00
08/28/12	K1224198	MB12-1290	DEVONEY,CHRISTINE	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/28/12	K1224196	MB12-1288	FRIZZLE,CALVIN	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/28/12	K1224193	MGB12-81	GRIFFITH,CAROL	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/28/12	K1224195	MB12-1287	MCMURRAY,THOMAS	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/28/12	K1224190	MGB12-78	PEREZ,EMMANUEL	MARDER,GARY	88312	76 PASD	PASD STAIN	1	0.00
08/28/12	K1224190	MGB12-78	PEREZ,EMMANUEL	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/28/12	K1224194	MB12-1286	SHRADER,ANGELA	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/28/12	K1224191	MGB12-79	SZEWCZUK,MARION	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/29/12	K1224377	MGB12-84	ASPINO,CHARLOTTE	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50

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401	20704.05	08/31/2012	10

MARDER, GARY D.O.
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PORT ST. LUCIE, FL 34952

Date	Ref #	Client ID #	Patient	Referring Dr	CPT Code	Serv ID	Description	QTY	Amount
08/29/12	K1224380	MGB12-87	AUSTIN,LARRY	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/29/12	K1224371	MB12-1298	BARKER,KATHLEEN	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/29/12	K1224381	MGB12-88	BEMENDERFER,ROBERT	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/29/12	K1224201	MB12-1293	CALLAHAN,RONALD	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/29/12	K1224384	MGB12-91	CHANCELLOR,BRADY	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/29/12	K1224383	MGB12-90	FIRESTONE,EDWIN	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/29/12	K1224379	MGB12-86	JONES,MAJOR	MARDER,GARY	88305	TC GX2	GROSS AND SLIDE 2 S	1	25.00
08/29/12	K1224378	MGB12-85	KARSON,HENRY	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/29/12	K1224200	MB12-1292	KARSON,LIDINA	MARDER,GARY	88305	TC GX10	GROSS AND SLIDE 10	1	125.00
08/29/12	K1224382	MGB12-89	MASSEY,PAMELA	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/29/12	K1224370	MB12-1297	MCGUIRE,BERNARD	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
08/29/12	K1224369	M12-225	MEDWAY,DAVID	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/29/12	K1224376	MGB12-83	MICHENER,JOSEPH	MARDER,GARY	88305	TC GX3	GROSS AND SLIDE 3 S	1	37.50
08/29/12	K1224204	MB12-1296	REIMER,HENRY	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
08/29/12	K1224202	MB12-1294	RHODEN,GERALD	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/29/12	K1224199	MB12-1291	SCHWARTZ,MARCELLA	MARDER,GARY	88305	TC GX6	GROSS AND SLIDE 6 S	1	75.00
08/29/12	K1224203	MB12-1295	STILLE,JUDITH	MARDER,GARY	88305	TC GX11	GROSS AND SLIDE 11	1	137.50
08/29/12	K1224375	MGB12-82	VASQUES,GERALDINE	MARDER,GARY	88305	TC GX1	GROSS AND SLIDE 1 S	1	12.50
08/30/12	K1224372	MB12-1299	AYOTTE,LEO	MARDER,GARY	88305	TC GX5	GROSS AND SLIDE 5 S	1	62.50
08/30/12	K1224374	MB12-1301	AYOTTE,LEO	MARDER,GARY	88305	TC GX7	GROSS AND SLIDE 7 S	1	87.50
08/30/12	K1224373	MB12-1300	BUCHKO,MARY ANN	MARDER,GARY	88305	TC GX4	GROSS AND SLIDE 4 S	1	50.00
							CURRENT CHARGES		19657.50

Date: 04/27/2015 Office: KENDALL MEDICAL LABORATORY,INC Pg #: 1
Time: 11:36 Account: 401 MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
ACCOUNT ACTIVITY
FROM 01/01/2008 PORT ST. LUCIE FL 34952-

Date	Edit #					Charges	Credits
01/08/08	60923	CREDIT CARD, Auth# 01515B					25000.00
01/31/08	495535	STATEMENT:01/01/08-01/31/08	N	4	3	14523.00	
02/21/08	85743	CREDIT CARD, Auth# 06081B					23730.00
02/29/08	273879	STATEMENT:02/01/08-02/29/08	N	5	3	17345.00	
03/31/08	566737	STATEMENT:03/01/08-03/31/08	N	4	3	15438.00	
04/15/08	65531	CREDIT CARD Auth# 09828B					26391.50
04/30/08	448022	STATEMENT:04/01/08-04/30/08	N	5	3	21215.00	
05/31/08	378979	STATEMENT:05/01/08-05/31/08	N	5	3	20613.50	
06/11/08	108140	CREDIT CARD,CK# 06940B					27000.00
06/30/08	593706	STATEMENT:06/01/08-06/30/08	N	6	3	17413.00	
07/31/08	607412	STATEMENT:07/01/08-07/31/08	N	5	3	12208.00	
08/12/08	3547	CREDIT CARD, Auth# 02870B					30000.00
08/31/08	558176	STATEMENT:08/01/08-08/31/08	N	4	3	13365.00	
09/18/08	17282	CREDIT CARD Auth# 04554B					25000.00
09/30/08	501108	STATEMENT:09/01/08-09/30/08	N	4	3	17272.00	
10/31/08	455763	STATEMENT:10/01/08-10/31/08	N	4	3	21932.00	
11/13/08	24742	CREDIT CARD, Auth# 06181B					20000.00
11/24/08	26538	CREDIT CARD, Auth# 08570B					10000.00
11/30/08	414395	STATEMENT:11/01/08-11/30/08	N	5	3	18882.00	
12/04/08	31240	CREDIT CARD, Auth# 00585B					25000.00
12/31/08	357836	STATEMENT:12/01/08-12/31/08	N	5	3	19416.00	
01/31/09	306739	STATEMENT:01/01/09-01/31/09	N	5	3	14407.50	
02/05/09	64731	CREDIT CARD, Auth# 06563B					15000.00
02/05/09	64732	CREDIT CARD, Auth# 01492B					15000.00
02/28/09	262747	STATEMENT:02/01/09-02/28/09	N	4	3	16462.50	
03/25/09	68704	CREDIT CARD, Auth# 09146B					11750.00
03/31/09	215459	STATEMENT:03/01/09-03/31/09	N	6	3	32485.00	
04/30/09	170531	STATEMENT:04/01/09-04/30/09	N	5	3	19287.50	
05/05/09	74400	CREDIT CARD ,CK# 00671B					10000.00
05/28/09	76819	CREDIT CARD Auth# 08870B					20000.00
05/28/09	76822	CREDIT CARD Auth# 00696B					20001.00
05/31/09	127145	STATEMENT:05/01/09-05/31/09	N	6	3	18700.00	
06/17/09	83902	CREDIT CARD 03/31/09,Auth# 08175B					15000.00
06/30/09	88382	STATEMENT:06/01/09-06/30/09	N	6	3	29975.00	
07/31/09	47363	STATEMENT:07/01/09-07/31/09	N	6	3	14300.00	
08/25/09	94724	CREDIT CARD ,Auth# 05100B					15000.00
08/25/09	94726	CREDIT CARD ,Auth# 00062B					15000.00
08/31/09	658420	STATEMENT:08/01/09-08/31/09	N	6	3	17475.00	
09/30/09	662452	STATEMENT:09/01/09-09/30/09	N	6	3	19923.50	
10/20/09	103983	CREDIT CARD -,CK# 03850B					15000.00
10/20/09	103985	CREDIT CARD -,CK# 07042B					15000.00
10/31/09	668111	STATEMENT:10/01/09-10/31/09	N	5	3	23475.00	
11/30/09	672342	STATEMENT:11/01/09-11/30/09	N	6	3	28712.50	
11/30/09	110385	CREDIT CARD ,CK# 01029B					15000.00
12/28/09	112729	CREDIT CARD ,CK# 07282B					10000.00
12/28/09	112730	CREDIT CARD ,CK# 01520B					5000.00
12/28/09	112732	CREDIT CARD ,CK# 03912B					5000.00
12/31/09	675976	STATEMENT:12/01/09-12/31/09	N	6	3	28911.00	

Date: 04/27/2015 Office: KENDALL MEDICAL LABORATORY,INC Pg #: 2
Time: 11:36 Account: 401 MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
ACCOUNT ACTIVITY
FROM 01/01/2008 PORT ST. LUCIE FL 34952-

Date	Edit #					Charges	Credits
01/31/10	680856	STATEMENT:01/01/10-01/31/10	N	5	3	20450.00	
02/03/10	117178	CREDIT CARD 07/01/2009-,CK# 01628					30000.00
02/26/10	118922	CREDIT CARD -,CK# 00158B					30000.00
02/28/10	684398	STATEMENT:02/01/10-02/28/10	N	4	3	21425.00	
03/31/10	688897	STATEMENT:03/01/10-03/31/10	N	5	3	22500.00	
04/16/10	125924	CREDIT CARD -,CK# 03736B					20000.00
04/16/10	125925	CREDIT CARD 11/01/2009-,CK# 08191B					20000.00
04/30/10	693962	STATEMENT:04/01/10-04/30/10	N	6	3	23148.00	
05/25/10	128309	CREDIT CARD ,CK# 07087B					30000.00
05/25/10	128311	CREDIT CARD ,CK# 00634B					30000.00
05/31/10	697766	STATEMENT:05/01/10-05/31/10	N	5	3	17787.50	
06/30/10	702807	STATEMENT:06/01/10-06/30/10	N	6	3	16900.00	
07/26/10	136458	CREDIT CARD ,CK# 04019B					15000.00
07/26/10	136465	CREDIT CARD -,CK# 05595B					15000.00
07/31/10	707942	STATEMENT:07/01/10-07/31/10	N	5	3	12537.50	
08/31/10	712261	STATEMENT:08/01/10-08/31/10	N	4	3	20937.00	
09/21/10	143407	CREDIT CARD ,CK# 05123B					10000.00
09/21/10	143409	CREDIT CARD ,CK# 03507B					30000.00
09/30/10	717185	STATEMENT:09/01/10-09/30/10	N	5	3	14837.50	
10/31/10	721857	STATEMENT:10/01/10-10/31/10	N	6	3	18812.50	
11/08/10	148262	CREDIT CARD ,CK# 02745B					20000.00
11/09/10	148275	CREDIT CARD -,CK# 06720B					20000.00
11/30/10	726224	STATEMENT:11/01/10-11/30/10	N	5	3	16462.50	
12/31/10	730550	STATEMENT:12/01/10-12/31/10	N	4	3	13087.50	
01/25/11	160714	CREDIT CARD Auth# 03535B					30000.00
01/31/11	734423	STATEMENT:01/01/11-01/31/11	N	2	3	5737.50	
02/09/11	163989	CLIENT PAYMENT 01/31/2011,CK# 17					5737.50
02/09/11	163990	CLIENT PAYMENT 01/31/2011,CK# 17					5737.50
02/09/11	28872	EDIT PAYM # 163989 - 02/09/2011		8			5737.50-
02/28/11	738235	STATEMENT:02/01/11-02/28/11	N	6	3	15674.50	
03/02/11	166793	CREDIT CARD -,CK# 06404B					15000.00
03/02/11	166796	CREDIT CARD -,CK# 01531B				2956.50-	15000.00
03/22/11	169384	CLIENT PAYMENT 02/28/2011,CK# 42					8333.33
03/31/11	743584	STATEMENT:03/01/11-03/31/11	N	5	3	17687.50	
04/30/11	747665	STATEMENT:04/01/11-04/30/11	N	4	3	12525.00	
05/23/11	172155	CLIENT PAYMENT					16666.66
05/31/11	753821	STATEMENT:05/01/11-05/31/11	N	3	3	21161.00	
06/23/11	173623	CLIENT PAYMENT ,CK# 105					8333.33
06/30/11	760356	STATEMENT:06/01/11-06/30/11	N	5	3	14189.00	
07/29/11	176397	CREDIT CARD ,CK# 01841B					15000.00
07/29/11	176398	CREDIT CARD ,CK# 293934				0.01-	18714.67
07/31/11	763686	STATEMENT:07/01/11-07/31/11	N	4	3	6777.50	
08/31/11	768057	STATEMENT:08/01/11-08/31/11	N	6	3	16603.00	
09/12/11	178010	CLIENT PAYMENT -,CK# 185					8333.33
09/30/11	772145	STATEMENT:09/01/11-09/30/11	N	5	3	16732.50	
10/19/11	179831	CLIENT PAYMENT					8333.33
10/19/11	179832	CLIENT PAYMENT					8333.33
10/19/11	179833	CLIENT PAYMENT					8333.33

Date: 04/27/2015 Office: KENDALL MEDICAL LABORATORY,INC Pg #: 3
Time: 11:36 Account: 401 MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
ACCOUNT ACTIVITY
FROM 01/01/2008 PORT ST. LUCIE FL 34952-

Date	Edit #					Charges	Credits
10/31/11	776225	STATEMENT:10/01/11-10/31/11	N	4	3	11392.50	
11/30/11	779345	STATEMENT:11/01/11-11/30/11	N	3	3	16635.00	
12/31/11	782569	STATEMENT:12/01/11-12/31/11	N	6	3	17197.00	
01/03/12	181798	CLIENT PAYMENT 09/30/2011					8333.33
01/03/12	181799	CLIENT PAYMENT 10/31/2011					8333.33
01/03/12	181800	CLIENT PAYMENT 11/30/2011					8333.33
01/24/12	183163	CREDIT CARD 01/01/2011-,CK# 03571B					24000.00
01/31/12	786065	STATEMENT:01/01/12-01/31/12	N	5	3	21347.50	
02/23/12	184107	CLIENT PAYMENT 01/31/2012,CK# 290					8333.33
02/29/12	789573	STATEMENT:02/01/12-02/29/12	N	6	3	23407.50	
03/27/12	186021	CLIENT PAYMENT -,CK# 335					8333.33
03/27/12	186022	CLIENT PAYMENT					8333.33
03/31/12	793301	STATEMENT:03/01/12-03/31/12	N	6	3	19127.50	
04/30/12	797021	STATEMENT:04/01/12-04/30/12	N	5	3	13267.50	
05/08/12	186593	CREDIT CARD ,CK# 274159					30000.00
05/31/12	800527	STATEMENT:05/01/12-05/31/12	N	4	3	20507.50	
06/30/12	805182	STATEMENT:06/01/12-06/30/12	N	6	3	14455.00	
07/05/12	192088	CLIENT PAYMENT 03/31/2012,CK# xxxxx					8333.33
07/05/12	192089	CLIENT PAYMENT 04/30/2012,CK# xxxxx					8333.33
07/05/12	192090	CLIENT PAYMENT 05/31/2012,CK# xxxxx					8333.33
07/05/12	192091	CLIENT PAYMENT 06/30/2012,CK# xxxxx					8333.33
07/31/12	808567	STATEMENT:07/01/12-07/31/12	N	6	3	8407.50	
08/08/12	192897	CLIENT PAYMENT 07/31/2012,CK# xxxx					8333.33
08/08/12	192898	CLIENT PAYMENT -,CK# 2602					40000.00
08/31/12	812851	STATEMENT:08/01/12-08/31/12	N	5	3	19657.50	
09/30/12	816237	STATEMENT:09/01/12-09/30/12	N	4	3	8625.00	
10/02/12	194146	CLIENT PAYMENT 08/31/2012,CK# 00000					8333.33
10/10/12	194557	CLIENT PAYMENT 09/30/2012,CK# 491					8333.33
10/31/12	820501	STATEMENT:10/01/12-10/31/12	N	3	3	19779.50	
11/30/12	824158	STATEMENT:11/01/12-11/30/12	N	2	3	13740.00	
12/14/12	196881	CLIENT PAYMENT 10/31/12					8333.33
12/14/12	196882	CLIENT PAYMENT 11/30/12					8333.33
12/19/12	196902	CREDIT CARD -,CK# 282125					29515.23
		OVER-PAID			2		5522.50
12/31/12	827775	STATEMENT:12/01/12-12/31/12	N	6	3	13499.50	
01/31/13	831744	STATEMENT:01/01/13-01/31/13	N	3	3	11845.00	
02/11/13	202905	REF APPLY: CREDIT,01/31/13					5522.50
02/11/13	40322	REF APPLY: CREDIT,01/31/13			B		5522.50-
02/28/13	834926	STATEMENT:02/01/13-02/28/13	N	6	3	22441.00	
03/31/13	838221	STATEMENT:03/01/13-03/31/13	N	5	3	13612.00	
04/01/13	205508	CLIENT PAYMENT 12/31/12,CK# Electro					8333.33
04/01/13	205509	CLIENT PAYMENT 01/31/13,CK# Electro					6322.50
		OVER-PAID			2		2010.83
04/01/13	205510	CLIENT PAYMENT 02/28/13,CK# Electro					8333.33
04/09/13	206342	CLIENT PAYMENT 03/31/13,CK# Electro					8333.33
04/09/13	206343	REF APPLY: CREDIT					2010.83
04/09/13	40623	REF APPLY: CREDIT			B		2010.83-
04/10/13	206490	CREDIT 03/31/13					1107.00

Date: 04/27/2015 Office: KENDALL MEDICAL LABORATORY,INC Pg #: 4
Time: 11:36 Account: 401 MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY
ACCOUNT ACTIVITY
FROM 01/01/2008 PORT ST. LUCIE FL 34952-

Date	Edit #					Charges	Credits
04/30/13	841884	STATEMENT:04/01/13-04/30/13		N	4 3	20439.18	
05/06/13	208232	CLIENT PAYMENT 04/30/13,CK# Electro					8333.33
05/20/13	208885	CREDIT CARD PAYMENT# 207613					16000.00
05/20/13	44272	UPS,S : Credit			P	21.74-	
05/20/13	44273	UPS,S : Credit			P	21.74-	
05/20/13	44274	UPS,S : Credit			P	21.74-	
05/20/13	44275	UPS,S : Credit			P	21.74-	
05/20/13	44276	UPS,S : Credit			P	21.74-	
05/20/13	44277	UPS,S : Credit			P	21.74-	
05/20/13	44278	UPS,S : Credit			P	21.74-	
05/31/13	845255	STATEMENT:05/01/13-05/31/13		N	6 3	14219.00	
06/06/13	209356	CLIENT PAYMENT 05/31/13					8333.33
06/30/13	848936	STATEMENT:06/01/13-06/30/13		N	6 3	14135.00	
07/08/13	210863	CLIENT PAYMENT 06/30/13					8333.33
07/17/13	211349	CREDIT CARD -,CK# 241013					17388.35
07/31/13	851782	STATEMENT:07/01/13-07/31/13		N	6 3	11137.00	
08/29/13	214985	CLIENT PAYMENT 07/31/13					8333.33
08/31/13	855738	STATEMENT:08/01/13-08/31/13		N	5 3	13773.50	
09/30/13	859312	STATEMENT:09/01/13-09/30/13		N	4 3	10807.50	
10/03/13	217697	CLIENT PAYMENT 08/31/13					8333.33
10/30/13	218758	CLIENT PAYMENT 09/30/13					8333.33
10/31/13	863493	STATEMENT:10/01/13-10/31/13		N	6 3	12885.00	
11/13/13	220241	CLIENT PAYMENT 10/31/13					8333.33
11/30/13	866225	STATEMENT:11/01/13-11/30/13		N	6 3	14951.00	
12/17/13	223189	CREDIT CARD -,CK# 5SpMIksEO					22405.35
12/17/13	223190	CLIENT PAYMENT 11/30/13					8333.33
12/31/13	870069	STATEMENT:12/01/13-12/31/13		N	5 3	16292.50	
01/28/14	226497	CLIENT PAYMENT 12/31/13,CK# 00000					8333.33
01/31/14	873633	STATEMENT:01/01/14-01/31/14		N	2 3	6587.50	
02/28/14	876688	STATEMENT:02/01/14-02/28/14		N	3 3	15356.50	
03/04/14	228288	CLIENT PAYMENT 01/31/14					6587.50
		OVER-PAID			2		1745.83
03/04/14	228289	REF APPLY: CREDIT					1745.83
03/04/14	53233	REF APPLY: CREDIT			B		1745.83-
03/10/14	229456	CLIENT PAYMENT 02/28/14					8333.33
03/31/14	879769	STATEMENT:03/01/14-03/31/14		N	2 3	10948.00	
04/04/14	231557	CLIENT PAYMENT 03/31/14					8333.33
04/24/14	234086	CREDIT CARD # 5SpMIksEO					27020.52
04/30/14	883227	STATEMENT:04/01/14-04/30/14		N	6 3	21851.50	
05/31/14	887191	STATEMENT:05/01/14-05/31/14		N	5 3	12722.50	
06/02/14	235020	CLIENT PAYMENT 04/30/14					8333.33
06/30/14	890265	STATEMENT:06/01/14-06/30/14		N	4 3	16010.50	
07/09/14	235986	CLIENT PAYMENT 05/31/14,CK# 1111111					8333.33
07/09/14	235987	CLIENT PAYMENT 06/30/14,CK# 111111					8333.33
07/31/14	892464	STATEMENT:07/01/14-07/31/14		N	3 3	11480.50	
08/05/14	237378	CLIENT PAYMENT 07/31/14,CK# 1010					8333.33
08/31/14	895747	STATEMENT:08/01/14-08/31/14		N	6 3	11074.50	
09/08/14	240259	CLIENT PAYMENT,CK#5SpMIksEO4K8yM4d					14731.68

Date: 04/27/2015 Office: KENDALL MEDICAL LABORATORY,INC Pg #: 5
Time: 11:36 Account: 401 MARDER, GARY D.O.
9580 S. FEDERAL HIGHWAY

ACCOUNT ACTIVITY
FROM 01/01/2008

PORT ST. LUCIE FL 34952-

Date	Edit #						Charges	Credits
09/08/14	240260	CLIENT PAYMENT 08/31/14						8333.33
09/30/14	241109	CREDIT CARD ,CK# 5SpMIksEO4k8yM4d						14000.00
10/01/14	898923	STATEMENT:09/01/14-10/01/14	N	6	3		15134.50	
10/17/14	241720	CLIENT PAYMENT 10/01/14,CK# 1044						8333.33
10/31/14	902044	STATEMENT:10/02/14-10/31/14	N	5	3		11145.00	
11/24/14	243076	CLIENT PAYMENT 10/31/14						8333.33
11/30/14	904548	STATEMENT:11/01/14-11/30/14	N	4	3		11112.50	
12/08/14	243796	CLIENT PAYMENT 11/30/14						8333.33
12/31/14	906516	STATEMENT:12/01/14-12/31/14	N	3	3		8856.50	
01/12/15	244434	CLIENT PAYMENT 12/31/14,CK# 99999						8333.33
01/31/15	908676	STATEMENT:01/01/15-01/31/15	N	2	3		7636.00	
02/12/15	244627	CLIENT PAYMENT 01/31/15,CK# 1131						7636.00
		OVER-PAID			2			697.33
02/12/15	244628	REF APPLY: CREDIT						697.33
02/12/15	62687	REF APPLY: CREDIT			B			697.33-
02/19/15	244651	CREDIT CARD # rbh8Ha3ELomSVOdp						14959.02
		OVER-PAID			2			697.53
02/28/15	910484	STATEMENT:02/01/15-02/28/15	N	3	2		9461.00	
03/10/15	246366	REF APPLY: CREDIT,02/28/15						697.53
03/10/15	246367	CLIENT PAYMENT 02/28/15,CK# xxxxx						8333.33
03/10/15	66552	REF APPLY: CREDIT,02/28/15			B			697.53-
03/31/15	912878	STATEMENT:03/01/15-03/31/15	N	2	2		11750.00	
04/06/15	246617	CLIENT PAYMENT 03/31/15,CK# xxxxx						8333.33
04/27/15	0			1	1	UNBILLED CHARGES	4150.00	

TOTALS

Charges:	1422418.00	Over Paid:	10674.02	Interest:	0.00
Adjs:	2956.51	Refunds:	10674.02		
Paid:	1465671.68	Cred Bal:	0.00		
A/R Bal:	-46210.19				

T-O Chrgs:	0.00
T-O Paid:	0.00
T-O Bal:	0.00

Total due = A/R Bal + Turned-Over Bal - Credit Bal = -46210.19

KENDALL MEDICAL LABORATORY INC
2500 S DOUGLAS RD
STE A
CORAL GABLES, FL 33134
305-442-0800

KENDALL MEDICAL LABORATORY INC
000556000801904799500O

Date: 05/08/2012 09:54:00 AM

CREDIT CARD SALE

CARD NUMBER: **********3004 K
TRAN AMOUNT: $30,000.00
APPROVAL CD: 274159
RECORD #: 001
CLERK ID: 570393
CUST CODE: 401
SALES TAX: $0.00

X_____
(CARDHOLDER'S SIGNATURE)

I AGREE TO PAY THE ABOVE TOTAL AMOUNT
ACCORDING TO THE CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF CREDIT VOUCHER)

Thank you!

Merchant Copy

KENDALL MEDICAL LABORATORY INC
2500 S DOUGLAS RD
STE A
CORAL GABLES, FL 33134
305-442-0800

KENDALL MEDICAL LABORATORY INC
000556000801904799500O

Date: 08/08/2012 10:15:36 AM

CREDIT CARD SALE

CARD NUMBER: **********4002 K
TRAN AMOUNT: $40,000.00
APPROVAL CD: 260278
RECORD #: 001
CLERK ID: 570393
CUST CODE: 401
SALES TAX: $0.00

X_____
{CARDHOLDER'S SIGNATURE}

I AGREE TO PAY THE ABOVE TOTAL AMOUNT
ACCORDING TO THE CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF CREDIT VOUCHER)

Thank you!

Merchant Copy

KENDALL MEDICAL LABORATORY INC
2500 S DOUGLAS RD
STE A
CORAL GABLES, FL 33134
305-442-0800

KENDALL MEDICAL LABORATORY INC
000556000801904799500O

Date: 12/19/2012 01:33:33 PM

CREDIT CARD SALE

CARD NUMBER: **********4002 K
TRAN AMOUNT: $35,037.73
APPROVAL CD: 282125
RECORD #: 002
CLERK ID: 570393
CUST CODE: 401
SALES TAX: $0.00

X_____
{CARDHOLDER'S SIGNATURE}

I AGREE TO PAY THE ABOVE TOTAL AMOUNT
ACCORDING TO THE CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF CREDIT VOUCHER)

Thank you!

Merchant Copy

KENDALL MEDICAL LABORATORY INC
2500 S DOUGLAS RD
STE A
CORAL GABLES, FL 33134
305-442-0800

KENDALL MEDICAL LABORATORY INC
000556000801904799500O

Date: 05/20/2013 09:48:18 AM

CREDIT CARD SALE

CARD NUMBER: **********4002 K
TRAN AMOUNT: $16,000.00
APPROVAL CD: 207613
RECORD #: 001
CLERK ID: 570393
CUST CODE: 401
SALES TAX: $0.00

Thank you!

Customer Copy

KENDALL MEDICAL LABORATORY INC
2500 S DOUGLAS RD
STE A
CORAL GABLES, FL 33134
305-442-0800

KENDALL MEDICAL LABORATORY INC
000556000801904799500O

Date: 07/17/2013 12:05:08 PM

CREDIT CARD SALE

CARD NUMBER: **********4002 K
TRAN AMOUNT: $17,388.35
APPROVAL CD: 241013
RECORD #: 001
CLERK ID: 570393
CUST CODE: 401
SALES TAX: $0.00

X_____
{CARDHOLDER'S SIGNATURE}

I AGREE TO PAY THE ABOVE TOTAL AMOUNT
ACCORDING TO THE CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF CREDIT VOUCHER)

Thank you!

Merchant Copy

$22,405.35 USD

— ch_1038m72fzjqCz3KEbUSYTUss

Refund Payment

Payment Details

Update Description

Amount:	$22,405.35 USD
Fee:	$650.06
Date:	2013/12/17 20:35:29
Status:	Paid
Description:	*No description*

Card Details

ID:	card_1038m72fzjqCz3KEZLhhRrL5	Origin:	United States
Name:	Gary Marder	CVC Check:	Passed
Number:	**** **** **** 5009		
Fingerprint:	5SpMIksEO4K8yM4d		
Expires:	11 / 2017		
Type:	American Express		

Logs

No requests

Events

Gary Marder was charged $22,405.35.	2013/12/17 20:35:30

© Stripe

$27,020.52 USD

— ch_103ugU2fzjqCz3KEyMZBBAhR

Refund Payment

Payment Details

Update Description

401 ✓

Amount:	$27,020.52 USD
Fee:	$783.90
Date:	2014/04/24 17:58:47
Status:	Paid
Description:	*No description*

Card Details

ID:	card_103ugU2fzjqCz3KEd1bWi6HF	Origin:	United States
Name:	pboitel@histopathology.us	CVC Check:	Passed
Number:	**** **** **** 5009		
Fingerprint:	5SpMlksEO4K8yM4d		
Expires:	11 / 2017		
Type:	American Express		

Logs

200	POST /v1/charges	2014/04/24 17:58:47
200	POST /v1/tokens	2014/04/24 17:58:42

Events

pboitel@histopathology.us was charged $27,020.52.	2014/04/24 17:58:48

© Stripe

$15,656.55 USD

— ch_15Xx2C2fzjqCz3KEB9sluRzj

Refund Payment

Payment Details

Update Description

Amount:	$15,656.55 USD
Fee:	$454.34
Date:	2015/02/19 16:20:16
Status:	Paid
Description:	*No description*

Card

Report fraudulent payment

ID:	card_15Xx282fzjqCz3KEBH60BbHM	Origin:	United States
Name:	pboitel@histopathology.us	CVC Check:	Passed
Number:	•••• •••• •••• 7322		
Fingerprint:	rbh8Ha3ELomSVOdp		
Expires:	3 / 2018		
Type:	Visa credit card		

Receipt History

View Receipt Send Receipt

No receipts sent

Logs

No requests

Events

A successful charge was made for [redacted] 2015/02/19 16:20:17

© Stripe

ML-08122

$14,000.00 USD

— ch_14iW2L2fzjqCz3KENFvnJwKl

Refund Payment

Payment Details

Update Description

Amount:	$14,000.00 USD
Fee:	$406.30
Date:	2014/09/30 19:11:49
Status:	Paid
Description:	*No description*

401 ✓

Card Details

Report suspicious payment

ID:	card_14iW2H2fzjqCz3KES8Y4OuDs	Origin:	United States
Name:	pboitel@histopathology.us	CVC Check:	Passed
Number:	•••• •••• •••• 5009		
Fingerprint:	5SpMIksEO4K8yM4d		
Expires:	11 / 2017		
Type:	American Express credit card		

Receipt History

View Receipt Send Receipt

No receipts sent

Logs

No requests

Events

[redacted] was charged [redacted] 2014/09/30 19:11:49

© Stripe

ML-08123

Marder Dermatology Website
March 23, 2016

PURCHASE PRODUCTS AT
DR.MARDER SKINCARE

MARDER DERMATOLOGY
Allergy & Skin Cancer Center

Port St. Lucie, FL
772.335.1500
Maps & Directions

Okeechobee, FL
863.763.9484
Maps & Directions

Home | Meet Dr. Marder | Our Practice | Our Services | Photo Gallery | Contact Us

Radiation Therapy

Dr. Gary L. Marder and associates at Marder Dermatology and Skin Cancer Center is the **only** State Licensed Dermatology Center from Orlando, FL to Ft. Lauderdale that specializes in Radiation Therapy for the treatment of skin cancers.Dr. Marder is the **most** experienced Dermatologist in the State of Florida having treated successfully with EXCELLENT cosmetic and curative results for over 45,000 non melanoma skin cancers with radiation therapy for the past 30 years.

Marder Dermatology offers **painless** Radiation Therapy with little to no side effects to those patients who do not want any surgery or disfiguring scars on their face, hands, ears nose, or any part of the body.

Advantages of Radiation Therapy

Radiation therapy detects and destroys any pre-cancerous, cancerous or other abnormal cells that have formed in and around the lesion, many of which would have gone undetected with normal surgical excision.

Fortunately, with the technology available today, radiation treatments leave most normal tissue unharmed, providing painless, cosmetically-pleasing results.

Patients can not see, smell, taste, hear or feel radiation treatment.

Our Specialties

- Cosmetic Dermatology
- Medical Dermatology
- Radiation Therapy

- Overview
- Advantages of Radiation Therapy
- Your Daily Radiation Routine
- Planning For Your Unique Treatment
- Videos

Marder Dermatology Website
March 23, 2016

Your daily radiation routine

Once Dr. Marder is done creating your unique treatment plan, your daily radiation routine will begin. Most of Dr. Marder's radiation therapy patients come to the Marder Dermatology and Skin Cancer Center for treatment everyday. Monday through Friday. Each lesion will be radiated accordingly to each treatment protocol daily. All of our patients continue to do all of their usual activities including walking, work, golf, and/or hobbies during their radiation treatment. Most importantly **no downtime occurs**.

In general, the most common side effect from radiation treatment is minimal skin irritation, which is an excellent sign that the treatments are working and treating any **Field of Cancerization** not seen by the naked eye. Treatments are offered at both of our locations, Port St. Lucie and Okeechobee, FL for our patients' convenience.

Our patients come to us daily from 7 different counties. We serve St. Lucie, Okeechobee, Martin, Indian River, Palm Beach, Hendry and Glades counties counties for a total population base of over 400,000 people.

Planning for your unique radiation treatment

Once you have decided to undergo radiation therapy, the planning for your specific treatment begins. Radiation therapy kills cancer by damaging DNA, causing cells to die at cell division. After the radiation kills the cancer, your body takes over and naturally eliminates the cancerous cells.

Many Patients have no side effects from radiation treatment.

Many patients have no side effects at all, but some patients do have mild side effects associated with the treatment area. Side effects vary from patient to patient and will depend mostly on the dose, the part of the body that is treated, and the patient's general health before treatment.

The most common side effects are itching and mild skin redness in the treatment area. The beauty of Board Certified Dermatologists is that, Dr. Marder and his associates have training to minimize all redness and itching and Dr. Marder is always available if you need him.

Radiation therapy can cause hair loss (alopecia), but only in the area being treated. For example, if the patient receives treatment to the spine, the patient will not lose hair on their head. However, radiation to the patient's head may cause the patient to lose some hair on their scalp. Most patients find that their hair grows back after the treatments are finished.

The most difficult aspect of radiation treatment is simply that it does require approximately 40 treatments in total which means treatment lasts anywhere from 4 to 5 weeks depending on the severity of the problem. Patients are encouraged to talk to Dr. Marder and obtain the specific details of their daily routine.

Skin Cancer Surgery

Testimonials

*Four weeks after radiation therapy **

Marder Dermatology Website
March 23, 2016

Marder Dermatology professionals will care for you during treatment.

During your daily routine, you will be cared for by many professionals in addition to Dr. Marder.

We are able to utilize Grenz Ray Therapy, which greatly helps in the treatment of psoriasis, Eczema of the hands and feet, Lichen Planus, Granuloma Annulare and Contact Dermatitis.

Video Testimonials of Real Patients

Check back soon to view video testimonials from some of our patients.

back to top

Contact Us

Name: *

E-Mail: *

Phone

Questions / Comments: Please include non-medical questions and correspondence only.

Submit

Yes, email me News & Special Offers!

Our Locations

Port St. Lucie, FL | Okeechobee, FL

9580 S. Federal Hwy.
Port St. Lucie, FL 34952
Tel: (772) 335-1500
Fax: (772) 335-1116

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Sitemap | Terms of Use

Medicare Data for 12/20/2013 to 01/20/2014
NPI - 1730117003

Procedure Code	Procedure Code Description	Quantity Billed	Amount Billed	Amount Paid
11042	Removal of skin and tissue first 20 sq cm or less	7	$ 1,750.00	$ 486.24
11100	Biopsy of single growth of skin and/or tissue	46	$ 8,740.00	$ 2,004.54
11101	Biopsy of each additional growth of skin and/or tissue	198	$ 36,230.00	$ 4,416.27
11303	Shaving of over 2.0 centimeters skin growth of the trunk, arms, or legs	2	$ 750.00	$ 134.85
11624	Removal of malignant growth (3.1 to 4 centimeters) of the scalp, neck, hands, feet, or genitals	1	$ 575.00	$ 139.63
11644	Removal of malignant growth (3.1 to 4.0 centimeters) of the face, ears, eyelids, nose, or lips	1	$ 575.00	$ 317.66
13132	Repair of wound (2.6 to 7.5 centimeters) of forehead, cheeks, chin, mouth, neck, underarms, genitals, hands, and/or feet	1	$ 875.00	$ 391.16
14021	Tissue transfer repair of wound (10.1 to 30.0 sq centimeters) of the scalp, arms, and/or legs	1	$ 1,450.00	$ 719.92
14041	Tissue transfer repair of wound (10.1 to 30.0 sq centimeters) of the forehead, cheeks, chin, mouth, neck, underarms, genitals, hands, and/or feet	2	$ 3,000.00	$ 775.80
17000	Destruction of skin growth	16	$ 2,400.00	$ 386.60
17003	Destruction of 2-14 skin growths	51	$ 1,530.00	$ 249.15
17110	Destruction of up to 14 skin growths	7	$ 1,225.00	$ 315.93
17111	Destruction of 15 or more skin growths	8	$ 2,200.00	$ 598.65
40490	Biopsy of lip	2	$ 550.00	$ 156.41
67810	Biopsy of eyelid	6	$ 2,250.00	$ 698.46
67850	Destruction of (up to 1 centimeter) growth of eyelid margin	10	$ 4,850.00	$ 1,155.21
69100	Biopsy of ear	5	$ 1,375.00	$ 167.33
77261	Management of radiation therapy, simple	38	$ 15,010.00	$ 1,169.52
77280	Management of radiation therapy simulation, simple	37	$ 13,875.00	$ 3,515.74
77300	Calculation of radiation therapy dose	75	$ 43,125.00	$ 1,885.85
77332	Radiation treatment devices, design and construction, simple	18	$ 3,600.00	$ 565.57
77334	Radiation treatment devices, design and construction, complex	1	$ 380.00	$ 116.59
77336	Radiation therapy consultation per week	176	$ 48,400.00	$ 4,077.78
77401	Radiation treatment delivery, superficial	90	$ 20,250.00	$ 1,240.27
77402	Radiation treatment delivery	1,487	$ 408,925.00	$ 25,042.35
77412	Radiation treatment delivery	304	$ 106,400.00	$ 56,690.11
77427	Radiation treatment management, 5 treatments	176	$ 118,800.00	$ 11,830.42
88305	Pathology examination of tissue using a microscope, intermediate complexity	247	$ 55,575.00	$ 12,974.12
88312	Special stained specimen slides to identify organisms including interpretation and report	2	$ 350.00	$ 146.34
95044	Application of allergenic extract skin patch with reaction analysis	77	$ 1,540.00	$ 337.45
95117	Injection of incremental dosages of allergen, 2 or more injections	4	$ 240.00	$ 25.79
96372	Injection beneath the skin or into muscle for therapy, diagnosis, or prevention	13	$ 390.00	$ 59.18
96920	Laser treatment (total area less than 250 sq centimeters) for inflammatory skin disease	7	$ 1,400.00	$ 763.61
96921	Laser treatment (250 to 500 sq centimeters) for inflammatory skin disease	2	$ 500.00	$ 151.68
99203	New patient office or other outpatient visit, typically 30 minutes	15	$ 2,025.00	$ 682.46
99211	Established patient office or other outpatient visit, typically 5 minutes	11	$ 605.00	$ 126.20
99212	Established patient office or other outpatient visit, typically 10 minutes	49	$ 3,185.00	$ 996.10
99213	Established patient office or other outpatient visit, typically 15 minutes	6	$ 510.00	$ 159.92
99215	Established patient office or other outpatient, visit typically 40 minutes	16	$ 2,720.00	$ 593.56
G8553	Prescription(s) generated and transmitted via a qualified erx system	3	NA	NA
Grand Total		**3,218**	**$ 918,130.00**	**$ 136,264.42**

TDR SIGNATURE SOURCE FROM EXHIBIT 9

Added filtraton	0				
Dose (cGy)	130				
Calibrated Output	9.9				
Field Size	3 cm				
Effective Blocked Field Size	3 cm				
Field Size Factor	0.9561				
Inverse Square Factor	1				
Percent Depth Dose	Dmax 100%				
Time (Seconds)	10				
Calculated by:					
Reviewed by:					

Comments / Recommendations	**Diagnosis :** See attached pathology report. **Physician :** Dr. Gary L. Marder **Plan:**Prescribed 3250cGy dose. Daily dose of 260cGy, two fractions per day with 130 cGy per fraction. Dose to be delivered to Dmax, energy 90kv at 15 cm ssd. **Physicist :** Calculation was reviewed, dosage appropriate with the one cone size and blocked area and other treatment parameters. **Conclusion:**Plan and date utilized in the patient care is accurate. Proceed / continue treatment with the present calculation. Documentation is complete.
	Use lead shield at all tmes

Reviewed by:

Farhad Kader
FL License No. TRP 77

Approved by:

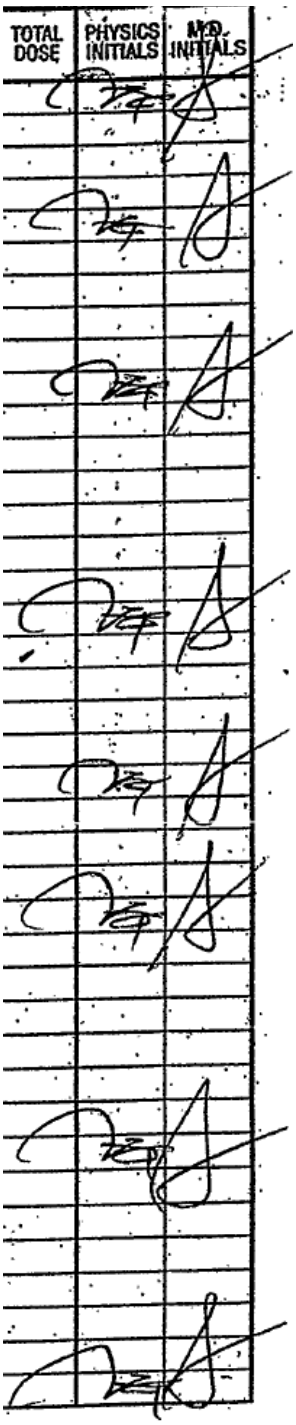
Gary L. Marder, D.O.

Thank you,

Sincerely,

Gary L. Marder, D.O.
Board Certified Dermatologist
Assistant Clinical Professor of Dermatology
Assistant Clinical Professor of Surgery
Southeastern/Nova University

Associate Professor of Dermatology
U.O.M.H.S./Des Moines University
Des Moines, Iowa



UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No. 16-20471 CR-ALTONAGA

18 U.S.C. § 371
42 U.S.C. § 1320a-7b(b)(1)(A)
18 U.S.C. § 2
18 U.S.C. § 982

/ O'SULLIVAN

UNITED STATES OF AMERICA

vs.

JOSE AVILA and
MICHAEL BAHRAMI,

Defendants.
_____/

Cmdc

INDICTMENT

The Grand Jury charges that:

GENERAL ALLEGATIONS

At all times material to this Indictment,

The Medicare Program

1. The Medicare Program ("Medicare") was a federally funded program that provided free or below-cost health care benefits to certain individuals, primarily the elderly, blind, and disabled. The benefits available under Medicare were governed by federal statutes and regulations. The United States Department of Health and Human Services ("HHS"), through its agency, the Centers for Medicare and Medicaid Services ("CMS"), oversaw and administered Medicare. Individuals who received benefits under Medicare were commonly referred to as Medicare "beneficiaries."

2. Medicare was a "health care benefit program," as defined by Title 18, United States Code, Section 24(b) and a Federal health care program, as defined by Title 42, United States Code, Section 1320a-7b(f).

3. Medicare programs covering different types of benefits were separated into different program "parts." "Part A" of the Medicare program covered certain eligible home health care costs for medical services provided by a home health agency ("HHA"), also referred to as a "provider," to persons who already qualified for Medicare and who additionally required home health services because of an illness or disability that caused them to be homebound.

4. CMS did not directly pay Medicare Part A claims submitted by Medicare-certified HHAs. CMS contracted with different private companies to administer the Medicare Part A program throughout different parts of the United States. In the State of Florida, CMS contracted with Palmetto Government Benefits Administrators ("Palmetto"). As administrator, Palmetto was to receive, adjudicate and pay claims submitted by HHA providers under the Part A program for home health claims. Additionally, CMS separately contracted with companies in order to review HHA providers' claims data. CMS first contracted with TriCenturion, a Program Safeguard Contractor. Subsequently, on December 15, 2008, CMS contracted with SafeGuard Services, a Zone Program Integrity Contractor. Both TriCenturion and SafeGuard Services safeguarded the Medicare Trust Fund by reviewing HHA providers' claims for potential fraud, waste, and/or abuse.

5. Physicians, clinics and other health care providers, including HHAs, that provided services to Medicare beneficiaries were able to apply for and obtain a "provider number." A health care provider that received a Medicare provider number was able to file claims with Medicare to obtain reimbursement for services provided to beneficiaries. A Medicare claim was

required to set forth, among other things, the beneficiary's name and Medicare information number, the services that were performed for the beneficiary, the date that the services were provided, the cost of the services, and the name and provider number of the physician or other health care provider who ordered the services.

Part A Coverage and Regulations

Reimbursements

6. The Medicare Part A program reimbursed 100% of the allowable charges for participating HHAs providing home health care services only if the patient qualified for home health benefits. A patient qualified for home health benefits only if the patient:

(a) was confined to the home, also referred to as homebound;

(b) was under the care of a physician who specifically determined there was a need for home health care and established the Plan of Care ("P.O.C."); and

(c) the determining physician signed a certification statement specifying that the beneficiary needed intermittent skilled nursing, physical therapy, speech therapy, or a continued need for occupational therapy; the beneficiary was confined to the home; that a POC for furnishing services was established and periodically reviewed; and that the services were furnished while the beneficiary was under the care of the physician who established the P.O.C.

Record Keeping Requirements

7. Medicare Part A regulations required HHAs providing services to Medicare patients to maintain complete and accurate medical records reflecting the medical assessment and diagnoses of their patients, as well as records documenting the actual treatment of patients to whom services were provided and for whom claims for reimbursement were submitted by the HHA. These medical records were required to be sufficiently complete to permit Medicare,

through Palmetto and other contractors, to review the appropriateness of Medicare payments made to the HHA under the Part A program.

8. Among the written records required to document the appropriateness of home health care claims submitted under Part A of Medicare were a: (i) P.O.C. that included the physician order, diagnoses, types of services/frequency of visits, prognosis/rehab potential, functional limitations/activities permitted, medications/treatments/nutritional requirements, safety measures/discharge plans, goals, and the physician's signature; and (ii) a signed certification statement by an attending physician certifying that the patient was confined to his or her home and was in need of the planned home health services.

9. Medicare Part A regulations required provider HHAs to maintain medical records of every visit made by a nurse, therapist, and home health aide to a beneficiary. The record of a nurse's visit was required to describe, among other things, any significant observed signs or symptoms, any treatment and drugs administered, any reactions by the patient, any instruction provided to the patient and the understanding of the patient, and any changes in the patient's physical or emotional condition. The home health nurse, therapist, and aide were required to document the hands-on personal care provided to the beneficiary as the services were deemed necessary to maintain the beneficiary's health or to facilitate treatment of the beneficiary's primary illness or injury. These written medical records were generally created and maintained in the form of "clinical notes" and "home health aide notes/observations."

10. Medicare regulations allowed Medicare certified HHAs to subcontract home health care services to nursing companies, therapy staffing services agencies, registries, or groups (nursing groups), which would bill the certified home health agency. The Medicare certified HHA would, in turn, bill Medicare for all services rendered to the patient. The HHA's

professional supervision over subcontracted-for services required the same quality controls and supervision as of its own salaried employees.

The Defendants, Related Entities, and Co-Conspirators

11. Willsand Home Health Agency, Inc. ("Willsand") was incorporated on or about July 10, 2000, and did business in Miami-Dade County, Florida, purportedly providing home health care and physical therapy services to eligible Medicare beneficiaries.

12. JEM Home Health Care, LLC ("JEM") was a limited liability Florida corporation incorporated on or about May 29, 2003, and did business in Miami-Dade County, Florida, purportedly providing home health care and physical therapy services to eligible Medicare beneficiaries.

13. Healthy Choice Home Health Services Inc. ("Healthy Choice") was incorporated on or about October 4, 2007, and did business in Miami-Dade County, Florida, purportedly providing home health care and physical therapy services to eligible Medicare beneficiaries.

14. **JOSE AVILA**, a resident of ~~Miami-Dade~~ Broward County, was a medical doctor.

15. **MICHAEL BAHRAMI**, a resident of Miami-Dade County, was a medical doctor.

16. Co-Conspirator Khaled Elbeblawy, a resident of Broward County, was an office manager at Willsand, an owner of JEM, and an owner/manager of Healthy Choice.

17. Co-conspirator Eulises Escalona, a resident of Monroe County, was an owner of Willsand and JEM.

18. Co-conspirator Cynthia Vilches, a resident of Broward County, was an owner of Healthy Choice.

COUNT 1
Conspiracy to Defraud the United States and Receive Health Care Kickbacks
(18 U.S.C. § 371)

1. Paragraphs 1 through 18 of the General Allegations section of the Indictment are re-alleged and incorporated by reference as though fully set forth herein.

2. From in or around May of 2006, and continuing through in or around March of 2012, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendants,

JOSE AVILA and
MICHAEL BAHRAMI,

did willfully, that is, with the intent to further the objects of the conspiracy, and knowingly combine, conspire, confederate, and agree with Khaled Elbeblawy, Eulises Escalona, Cynthia Vilches, each other, and with others known and unknown to the Grand Jury, to commit certain offenses against the United States, that is:

a. to defraud the United States by impairing, impeding, obstructing, and defeating through deceitful and dishonest means, the lawful government functions of the United States Department of Health and Human Services in its administration and oversight of the Medicare program, in violation of Title 18, United States Code, Section 371; and to commit an offense against the United States, that is:

b. to knowingly and willfully solicit and receive remuneration, including kickbacks and bribes, directly and indirectly, overtly and covertly, in cash and in kind, in return for referring an individual to a person for the furnishing and arranging for the furnishing of any item and service for which payment may be made in whole and in part by a Federal health care program, that is, Medicare, in violation of Title 42, United States Code, Section 1320a-7b(b)(1)(A).

PURPOSE OF THE CONSPIRACY

3. It was a purpose of the conspiracy for **JOSE AVILA**, **MICHAEL BAHRAMI** and their co-conspirators to unlawfully enrich themselves by, among other things: (1) soliciting and receiving kickbacks and bribes in return for referring Medicare beneficiaries to various HHAs to serve as patients; (2) submitting and causing the submission of claims to Medicare for home health services that the HHAs purportedly provided to those beneficiaries; and (3) to use the Medicare payments to pay the kickbacks and further the conspiracy.

MANNER AND MEANS OF THE CONSPIRACY

The manner and means by which the defendants and their co-conspirators sought to accomplish the objects and purpose of the conspiracy included, among other things:

4. **JOSE AVILA** and **MICHAEL BAHRAMI** received kickbacks from co-conspirators at Willsand, JEM, and Healthy Choice in exchange for referring Medicare beneficiaries to serve as patients at Willsand, JEM and Healthy Choice.

5. **JOSE AVILA**, **MICHAEL BAHRAMI**, and their co-conspirators caused Willsand, JEM and Healthy Choice to submit claims to Medicare for home health services purportedly provided to the recruited beneficiaries.

6. As a result of these claims, **JOSE AVILA** and **MICHAEL BAHRAMI** caused Medicare to make payments to Willsand, JEM, and Healthy Choice for home health services purportedly provided to Medicare beneficiaries, which payments were then used to continue the conspiracy.

OVERT ACTS

In furtherance of the conspiracy, and to accomplish its objects and purpose, at least one of the co-conspirators committed and caused to be committed in the Southern District of Florida

at least one of the following overt acts, among others.

1. On or about March 3, 2010, **JOSE AVILA** referred patient L.C. to Healthy Choice.

2. On or about March 4, 2010, **JOSE AVILA** referred patient I.G. to Healthy Choice.

3. On or about March 10, 2010, **JOSE AVILA** referred patient S.D. to Healthy Choice.

4. On or about March 10, 2010, **MICHAEL BAHRAMI** referred patient N.L. to Healthy Choice.

5. On or about June 1, 2010, Cynthia Vilches caused Healthy Choice to submit a claim to Medicare in the approximate amount of $6,700 for patient N.L., listing **MICHAEL BAHRAMI** as the referring physician.

6. On or about March 6, 2011, **MICHAEL BAHRAMI** referred patient A.R. to Healthy Choice.

7. On or about April 16, 2011, **MICHAEL BAHRAMI** referred patient P.R. to Healthy Choice.

8. On or about May 14, 2011, **MICHAEL BAHRAMI** referred patient F.P. to Healthy Choice.

9. On or about June 24, 2011, **MICHAEL BAHRAMI** referred patient S.G. to Healthy Choice.

10. On or about June 24, 2011, **JOSE AVILA** referred patient L.C. to Healthy Choice.

11. On or about June 27, 2011, **MICHAEL BAHRAMI** continued to allow his name

to be used as the referring physician resulting in **MICHAEL BAHRAMI** and Cynthia Vilches causing Healthy Choice to submit a claim to Medicare in the approximate amount of $2,800 for patient A.R.

12. On or about July 1, 2011, **MICHAEL BAHRAMI** continued to allow his name to be used as the referring physician resulting in **MICHAEL BAHRAMI** and Cynthia Vilches causing Healthy Choice to submit a claim to Medicare in the approximate amount of $2,500 for patient P.R.

13. On or about July 1, 2011, **MICHAEL BAHRAMI** continued to allow his name to be used as the referring physician resulting in **MICHAEL BAHRAMI** and Cynthia Vilches causing Healthy Choice to submit a claim to Medicare in the approximate amount of $1,200 for patient F.P.

14. On or about August 5, 2011, **MICHAEL BAHRAMI** continued to allow his name to be used as the referring physician resulting in **MICHAEL BAHRAMI** and Cynthia Vilches causing Healthy Choice to submit a claim to Medicare in the approximate amount of $2,300 for patient S.G.

15. On or about August 25, 2011, **JOSE AVILA** continued to allow his name to be used as the referring physician resulting in **JOSE AVILA** and Cynthia Vilches causing Healthy Choice to submit a claim to Medicare in the approximate amount of $2,000 for patient L.C.

16. On or about August 26, 2011, Khaled Elbeblawy withdrew approximately $7,500 in cash from an account he held at Chase Bank.

17. On or about October 5, 2011, Cynthia Vilches negotiated a check, numbered 1799, in the approximate amount of $7,~~500~~ 200, written from Healthy Choice's bank account to Cynthia Vilches.

18. On or about October 6, 2011, Cynthia Vilches withdrew approximately $3,500 in cash from an account she and Khaled Elbeblawy held at Chase Bank.

19. On or about October 6, 2011, Khaled Elbeblawy withdrew approximately $3,500 in cash from an account he and Cynthia Vilches held at Chase Bank.

20. On or about October 21, 2011, **JOSE AVILA** referred patient I.G. to Healthy Choice.

21. On or about November 16, 2011, **JOSE AVILA** referred patient S.D. to Healthy Choice.

22. On or about December 31, 2011, **JOSE AVILA** continued to allow his name to be used as the referring physician resulting in **JOSE AVILA** and Cynthia Vilches causing Healthy Choice to submit a claim to Medicare in the approximate amount of $1,800 for patient I.G.

23. On or about March 23, 2012, **JOSE AVILA** continued to allow his name to be used as the referring physician resulting in **JOSE AVILA** and Cynthia Vilches causing Healthy Choice to submit a claim to Medicare in the approximate amount of $2,700 for patient S.D.

All in violation of Title 18, United States Code, Section 371.

COUNT 2
Receipt of Kickbacks in Connection with a Federal Health Care Program
(42 U.S.C. § 1320a-7b(b)(1)(A))

1. Paragraphs 1 through 14 of the General Allegations section of the Indictment are re-alleged and incorporated by reference as though fully set forth herein.

2. On or about January 6, 2014, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendant,

JOSE AVILA,

did knowingly and willfully solicit and receive remuneration, that is, kickbacks and bribes, directly and indirectly, overtly and covertly, in cash and in kind, in return for referring an individual to a person for the furnishing and arranging for the furnishing of any item and service for which payment may be made in whole and in part by a federal health care program, that is, Medicare, as set forth below:

Count	Approximate Date of Payment	Approximate Amount
2	January 6, 2014	$1,600

In violation of Title 42, United States Code, Section 1320a-7b(b)(1)(A) and Title 18, United States Code, Section 2.

FORFEITURE
(18 U.S.C. § 982)

1. The allegations contained in this Indictment are re-alleged and incorporated by reference as though fully set forth herein for the purpose of alleging forfeiture to the United States of America of certain property in which the defendants, **JOSE AVILA** and **MICHAEL BAHRAMI** have an interest.

2. Upon conviction of a violation of Title 18, United States Code, Section 371, as alleged in this Indictment, the defendants, **JOSE AVILA** and **MICHAEL BAHRAMI**, shall forfeit to the United States any property, real or personal, that constitutes or is derived, directly or indirectly, from gross proceeds traceable to the commission of the offense pursuant to Title 18, United States Code, Section 982(a)(7).

3. The property which is subject to forfeiture includes, but is not limited to, the sum of approximately $430,000, as to **JOSE AVILA** and approximately $515,000 as to **MICHAEL BAHRAMI**, which sums represent the gross proceeds of the offenses alleged in the Indictment.

4. If any of the property described above, as a result of any act or omission of the defendant:

a. cannot be located upon the exercise of due diligence;

b. has been transferred or sold to, or deposited with, a third party;

c. has been placed beyond the jurisdiction of the court;

d. has been substantially diminished in value; or

e. has been commingled with other property which cannot be divided without difficulty,

the United States of America shall be entitled to forfeiture of substitute property pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 18, United States Code, Section 982(b)(1).

All pursuant to Title 18, United States Code, Section 982(a)(7), and the procedures set forth in Title 21, United States Code, Section 853, made applicable by Title 18, United States Code Section 982(b)(1).

A TRUE BILL

FOREPERSON

WIFREDO A. FERRER
UNITED STATES ATTORNEY

GEJAA GOBENA, DEPUTY CHIEF
CRIMINAL DIVISION, FRAUD SECTION
U.S. DEPARTMENT OF JUSTICE

VASANTH R. SRIDHARAN
TRIAL ATTORNEY
CRIMINAL DIVISION, FRAUD SECTION
U.S. DEPARTMENT OF JUSTICE

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

UNITED STATES OF AMERICA

vs.

Jose Avila and Michael Bahrami,
Defendants.
_____/

CASE NO. _____

CERTIFICATE OF TRIAL ATTORNEY*

Superseding Case Information:

Court Division: (Select One)

X	Miami	____	Key West		
____	FTL	____	WPB	____	FTP

New Defendant(s) Yes ____ No X
Number of New Defendants ____
Total number of counts ____

I do hereby certify that:

1. I have carefully considered the allegations of the indictment, the number of defendants, the number of probable witnesses and the legal complexities of the Indictment/Information attached hereto.

2. I am aware that the information supplied on this statement will be relied upon by the Judges of this Court in setting their calendars and scheduling criminal trials under the mandate of the Speedy Trial Act, Title 28 U.S.C. Section 3161.

3. Interpreter: (Yes or No) Yes
List language and/or dialect Spanish

4. This case will take 10 days for the parties to try.

5. Please check appropriate category and type of offense listed below:

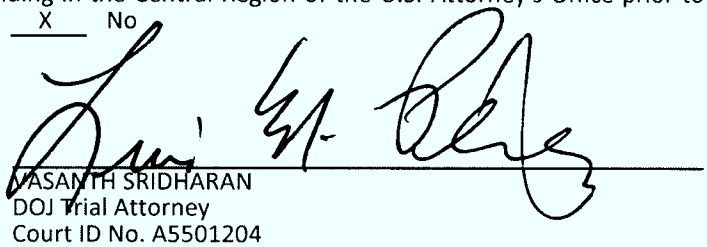
	(Check only one)		(Check only one)	
I	0 to 5 days	____	Petty	____
II	6 to 10 days	X	Minor	____
II	11 to 20 days	____	Misdem.	____
IV	21 to 60 days	____	Felony	X
V:	61 days and over	____		

6. Has this case been previously filed in this District Court? (Yes or No) NO
If yes:
Judge: Case No. _____
(Attach copy of dispositive order)
Has a complaint been filed in this matter? (Yes or No) YES
If yes:
Magistrate Case No. 16-mj-2806-McAliley
Related Miscellaneous numbers: _____
Defendant(s) in federal custody as of 06/09/2016
Defendant(s) in state custody as of _____
Rule 20 from the _____ District of _____

Is this a potential death penalty case? (Yes or No) No

7. Does this case originate from a matter pending in the Northern Region of the U.S. Attorney's Office prior to October 14, 2003? ____ Yes X No

8. Does this case originate from a matter pending in the Central Region of the U.S. Attorney's Office prior to September 1, 2007? ____ Yes X No



VASANTH SRIDHARAN
DOJ Trial Attorney
Court ID No. A5501204

*Penalty Sheet(s) attached

REV 4/8/08

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: **JOSE AVILA**

Case No:

Count #: 1

Conspiracy to Defraud the United States and Receive Health Care Kickbacks

Title 18, United States Code, Section 371

*** Max. Penalty**: Five (5) years' imprisonment

Count #: 2

Receipt of Kickbacks in Connection with a Federal Health Care Program

Title 42, United States Code, Section 1320a-7b(b)(1)(A)

***Max. Penalty:** Five (5) years's imprisonment

Count #:

***Max. Penalty:**

Counts #:

***Max. Penalty:**

***Refers only to possible term of incarceration, does not include possible fines, restitution, special assessments, parole terms, or forfeitures that may be applicable.**

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: **MICHAEL BAHRAMI**

Case No:

Count #: 1

Conspiracy to Defraud the United States and Receive Health Care Kickbacks

Title 18, United States Code, Section 371

*** Max. Penalty:** Five (5) years' imprisonment

Count #:

***Max. Penalty:**

Count #:

***Max. Penalty:**

Counts #:

***Max. Penalty:**

***Refers only to possible term of incarceration, does not include possible fines, restitution, special assessments, parole terms, or forfeitures that may be applicable.**

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF IOWA

UNITED STATES OF AMERICA,	)	Criminal No. 4:16-cr-157
v.	)	**INFORMATION**
RICHARD LEE HAUSER, M.D.,	)	T. 18 U.S.C. § 1347 T. 18 U.S.C. § 2
Defendant.	)	

THE UNITED STATES ATTORNEY CHARGES:

INTRODUCTORY ALLEGATIONS

At all times material to the Information:

The Defendant

1. The Defendant, RICHARD LEE HAUSER, M.D., was a doctor of medicine, licensed to practice in the state of Iowa.

2. The Defendant, RICHARD LEE HAUSER, M.D., was a board-certified psychiatrist. A psychiatrist is a medical doctor who specializes in mental health, including the diagnosis and treatment of mental disorders.

3. The Defendant, RICHARD LEE HAUSER, M.D., obtained his medical degree from the University of Iowa in 1975.

4. Between 1988 and 1992, the Defendant, RICHARD LEE HAUSER, M.D., was a resident in Psychiatry at the University of Iowa.

5. Between 1992 through 1996 Defendant Hauser was the Medical Director of the Jackson Addiction Center in Sioux City, Iowa.

6. From during or about October 2008, and continuing to about August 30, 2013, the Defendant, RICHARD LEE HAUSER, M.D., ran a clinic at 615 Horseshoe Drive in Grinnell,

Iowa, operating under the name Prevention Systems, Inc. and doing business more commonly under the name The Hauser Clinic.

7. During or about that time, Defendant, RICHARD LEE HAUSER, M.D., would also travel to a satellite location in Pella, Iowa, to provide medical services there.

Health Care Benefit Programs

8. A "health care benefit program" is defined as, "any public or private plan or contract, affecting commerce, under which any medical benefit, item, or service is provided to any individual, and includes any individual or entity who is providing a medical benefit, item, or service for which payment may be made under the plan or contract." 18 U.S.C. § 24(b).

9. The State of Iowa Medicaid program ("Iowa Medicaid") is a federal health care program that provides basic medical coverage, including mental and behavioral health coverage, for needy and indigent persons. The United States funds over 50% of the Iowa Medicaid program. At all times material, the Defendant, RICHARD LEE HAUSER, M.D., was a provider of Medicaid services.

10. At all times material, the mental and behavioral health services covered by Iowa Medicaid were administered by a managed care organization called Magellan Behavioral Care of Iowa, Inc. ("Magellan").

11. Wellmark Blue Cross and Blue Shield of Iowa (hereafter referred to as "Wellmark"), is an Iowa mutual insurance company providing health care benefits to covered members. At all times material, the Defendant, RICHARD LEE HAUSER, M.D., was a participating physician with Wellmark.

Reimbursement for Services

12. Reimbursement requests for medical services are made using a Health Insurance Claim Form (HCFA 1500). Each claim form submitted for reimbursement requires the diagnosis,

date of service, procedure code, type of services provided, charges, name of the physician providing the services, and a designation of the selected method of reimbursement. HCFA 1500 forms may be submitted electronically to the health care benefit program. Once the health care benefit program receives the claim for reimbursement, it reviews the claim and, if deemed appropriate, issues a reimbursement for the amount of the covered service to the provider, such as the Defendant, RICHARD LEE HAUSER, M.D.

13. Federal health care programs and private insurance companies require physicians to keep written medical records which accurately and truthfully describe the services rendered to the patient, patient histories, pertinent findings and examination results, test results, and bona fide recommendation for services to be rendered to the patient. These written medical records serve as documentary support for the HCFA 1500 claim forms submitted to a health care program.

CPT Codes/Medical Terminology

14. The American Medical Association publishes *Current Procedural Terminology*, otherwise known as CPT codes. The CPT coding system is a listing and coding of medical procedures and services performed by physicians. The purpose of the CPT code is to provide a uniform language that accurately describes medical, surgical and diagnostic services. Federal health care programs and private insurance companies use CPT codes in determining the amount of reimbursement a physician is entitled to for a particular service.

15. The CPT codes were revised effective January 1, 2013. However, at all times relevant to this Information, the prior edition of CPT codes was applicable and provided as detailed below.

16. CPT Code 90805 covered individual outpatient psychotherapy with medication evaluation/management with those services requiring 20-30 minutes of face-to-face time with the physician.

17. Psychotherapy is commonly referred to as "talk therapy." The definition of psychotherapy in the CPT is a process via communication where the practitioner, "...attempts to alleviate the emotional disturbances, reverse or change maladaptive patterns of behavior, and encourage personality growth and development."

18. Medication evaluation/management involves evaluating a patient in light of the medications being taken by the patient and adjusting the medication regimen as needed to achieve the desired outcomes, address the applicable behavioral health conditions, and minimize side effects.

19. CPT Code 90807 covered individual outpatient psychotherapy with medication evaluation/management with those services requiring 45-50 minutes of face-to-face time with the physician.

20. CPT Code 90862 covered pharmacologic management, that is, medication evaluation/management, with no more than minimal individual psychotherapy being provided.

21. CPT Code 90807 was reimbursed at a rate higher than CPT Code 90805.

22. Both CPT Code 90807 and CPT Code 90805 were reimbursed at a rate higher than CPT Code 90862.

Audits of The Hauser Clinic

23. On or about November 7, 2011, Magellan performed an on-site oversight review at The Hauser Clinic. The purpose of the review was to follow up on findings made in September of that year.

24. On or about November 8, 2011, Magellan notified the Defendant, RICHARD LEE HAUSER, M.D., that Defendant's billing procedures must be corrected as soon as possible so that the Defendant's billing reflects the service actually provided by the Defendant to the patient and the time actually spent with the patient. Specifically, Magellan noted that the Defendant

informed Magellan at the review that the typical 90807-coded service is scheduled at Defendant's clinic every 15 minutes. Magellan advised Defendant that a 90807-coded service is for 45-50 minutes of psychotherapy with evaluation/management and it was important for Defendant to justify that code if he is submitting bills for a 90807-coded service.

25. On or about May 8, 2012, Wellmark notified the Defendant, RICHARD LEE HAUSER, M.D., that it had conducted a post payment review of medical records for select Wellmark members who had been seen by the Defendant from January 5, 2011, through December 19, 2011. The Defendant was notified that the review found in all cases the medical records did not support CPT code 90807 despite Defendant's submissions for reimbursement under CPT 90807. Wellmark informed Defendant that CPT Code 90807 requires the physician provide individual psychotherapy with approximately 45-50 minutes face to face with the patient with medical and evaluation management services. Instead, Wellmark stated to the Defendant that the records support CPT code 90862 which reflects pharmacologic management, including prescription, use, and review of medication with no more than minimal medical psychotherapy. Wellmark advised the Defendant that it noted that a number of his patients were receiving individual psychotherapy from a provider other than Defendant.

SCHEME TO DEFRAUD

26. Beginning on a date unknown, but by at least November 8, 2011, and continuing to at least on or about December 31, 2012 in the Southern District of Iowa, the Defendant, RICHARD LEE HAUSER, M.D., did devise, participate in and intend to devise a scheme and artifice to obtain, by means of materially false and fraudulent representations, money and property owned by, and under the custody and control of health care benefit programs, including benefits provided by Iowa Medicaid and Wellmark, in connection with the delivery of and payment for health care benefits, items and services, which is a violation of Title 18, United

States Code, Section 1347.

EXECUTION OF THE SCHEME

The scheme to defraud as set forth above was carried out in the following manner, among others:

27. It was part of the scheme that the Defendant, RICHARD LEE HAUSER, M.D., would submit and cause to be submitted claims to health care benefit programs misrepresenting the service provided by charging for a more expensive service which was not, in fact, performed, for the purpose of increasing the amount of reimbursement received.

28. It was further part of the scheme that the Defendant, RICHARD LEE HAUSER, M.D., would routinely submit and cause to be submitted to health care benefit programs, claims for CPT code 90807 (individual outpatient psychotherapy with medication evaluation/management with those services requiring 45-50 minutes of face-to-face time with the physician), when in fact, Defendant, RICHARD LEE HAUSER, M.D., was not providing psychotherapy to nor providing 45-50 minutes of face-to-face time with the patients. Instead, Defendant, RICHARD LEE HAUSER, M.D., was providing medication evaluation/management services and said services required a significantly shorter time than 45-50 minutes.

29. It was further part of the scheme that the Defendant, RICHARD LEE HAUSER, M.D., would routinely submit and cause to be submitted to health care benefit programs, claims for CPT code 90805 (individual outpatient psychotherapy with medication evaluation/management with those services requiring 20-30 minutes of face-to-face time with the physician), when in fact, Defendant, RICHARD LEE HAUSER, M.D., was not providing psychotherapy to nor providing 20-30 minutes of face-to-face time with the patients. Instead, Defendant, RICHARD LEE HAUSER, M.D., was providing medication evaluation/management services and said services required a shorter time than 20-30 minutes.

30. The Hauser Clinic utilized a scheduling system by Valant software. Patients were routinely scheduled every 15 minutes throughout the work day. Defendant, RICHARD LEE HAUSER, M.D. made the decision as to which billing codes were submitted to third party payers such as Wellmark and the Iowa Medicaid program. At the end of the work day Defendant, RICHARD LEE HAUSER, M.D. would give his office manager, the daily schedule with his notations as to what CPT codes to bill for each patient on the schedule. The Hauser Clinic office manager would then submit claims for reimbursement to the applicable insurance providers, including Wellmark and Medicaid.

31. At times, Defendant, RICHARD LEE HAUSER, M.D. would see siblings at the same time and request reimbursement from the insurers as if he were seeing each patient individually.

32. Defendant, RICHARD LEE HAUSER, M.D. recommended that many of his patients receive talk therapy from other providers

33. After being notified on November 8, 2011, that he was improperly billing 90807 (i.e., up coding) RICHARD LEE HAUSER, M.D. continued to seek reimbursement from Wellmark at least 804 times under CPT code 90807.

34. After being notified on November 8, 2011, that he was improperly billing 90807 (i.e., up coding) RICHARD LEE HAUSER, M.D. continued to seek reimbursement from the Iowa Medicaid program at least 332 times under CPT code 90805.

35. As a result of Defendant's fraudulent scheme, the Defendant received monetary payments from the health care benefit programs for services not performed.

COUNTS 1 - 2
(Health Care Fraud)

36. The allegations set forth in paragraphs 1- 35 of the Introduction, Scheme to Defraud and Execution of the Scheme are hereby re-alleged and incorporated herein by reference.

37. On or about the following dates, in the Southern District of Iowa, the Defendant, RICHARD LEE HAUSER, M.D., did knowingly and willfully execute and attempt to execute a scheme and artifice to defraud the health care benefits programs listed below, in connection with the delivery of and payment for health care benefits, items and services, in that defendant billed for services not actually performed, but for which Prevention Systems, Inc. d/b/a The Hauser Clinic would be paid more money:

Count	Date of Service	Insurer	Patient	Procedure Billed
1	May 9, 2012	Medicaid	C.D.	90805 – Individual psychotherapy w/ med management (20-30 min.)
2	May 30, 2012	Wellmark	T.C.	90807 – Individual psychotherapy w/ med management (45-50 min.)

These are violations of Title 18, United States Code, Sections 1347 and 2.

Kevin E. VanderSchel
United States Attorney

By: /s/ Charles Roderick Reynolds /s/ Adam J. Kerndt
Charles Roderick Reynolds
Special Assistant United States Attorney
Adam J. Kerndt
Assistant United States Attorney

American Academy of Dermatology

Model Dermatology Compliance Program

"When fraud is discovered, both the Department of Justice and my office look at the entity to see if reasonable efforts have been made by management to avoid and detect any misbehavior that occurs within their operations. We use this analysis to determine the levels of sanctions, penalties and exclusions that will be imposed upon the provider. To my knowledge, this is the first time the Government is revealing the elements upon which we base those judgements."

June Gibbs Brown,
Inspector General
March 3, 1997

American Academy of Dermatology

Model Dermatology Compliance Program

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June Gibbs Brown,
Inspector General
March 3, 1997

DISCLAIMER

1. The information contained in this manual has been developed as an educational resource and reference manual, and is not intended to be legal or accounting advice. Individual practices should consult with legal counsel and other experts in developing their own compliance program.
2. The model compliance program and forms provided herein are samples, and will not be appropriate for every practice. The sample compliance plan and other material must be adapted to the particular facts and circumstances of each physician practice and will vary depending upon a variety of factors, such as size and financial state of the practice, the nature of its referral relationships, or whether the practice is affiliated with a hospital or university.
3. This manual only addresses compliance with federal fraud and abuse laws. It does not address numerous other state or federal laws and regulations affecting dermatology practices.
4. Every effort has been made to represent information that is current and accurate. The content of this material has not been endorsed or approved by any government agency or the American Academy of Dermatology.
5. Users are advised that this manual does not replace or supersede local or national Medicare policy disseminated in the monthly Medicare carrier bulletins or other official transmittals. It also does not replace billing policies and guidelines established by managed care organizations or other insurance companies or account for variations between carriers, insurance companies or managed care organizations. The user should always consult with the local contracted entity to obtain final interpretations regarding billing rules and regulations.
6. This material is based on information available from Congress and federal Medicare authorities at the time of publication. Further communications by the government or Medicare carriers may render portions of this material out of date. Because the laws and regulations in this area are constantly changing, practitioners must keep themselves informed of changes on an ongoing basis.
7. The publisher and the American Academy of Dermatology disclaim any liability arising out of the use of this manual or for any adverse outcome from the application of this information for any reason, including but not limited to the reader's misunderstandings or misinterpretations of the information contained within this manual. The information provided in this manual should not serve as a substitute for consulting with an attorney or other experts.

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INTRODUCTION

This manual is an important tool to assist you in your effort to comply with Medicare and third party payors to avoid or reduce potential fines and sanctions.

Though at this time the implementation of a Dermatology Compliance Program in your office is voluntary, in an open letter to health care providers dated 3-3-97 from June Gibbs Brown, Inspector General, the following statement was made:

> *"When fraud is discovered, both the Department of Justice and my office look at the entity to see if reasonable efforts have been made by management to avoid and detect any misbehavior that occurs within their operations. We use this analysis to determine the level of sanctions, penalties, and exclusions that will be imposed upon the provider."*

The presence of a compliance program, demonstratively executed and maintained, could mean the difference between an advisory "cease", a slap on the wrist, a minor payback, or severe penalties, fines, and sanctions.

DEFINITIONS

Fraud is defined by the Health Care Financing Administration as "Knowingly and willfully executing, or attempting to execute, a scheme or artifice against the Medicare program."

Abuse is defined by the Health Care Financing Administration as "Unknowingly defrauding the Medicare program by gaining payment for items or services when there is no legal entitlement to the payment," and "Failing to meet professionally recognized standards of care, or failing to provide medically necessary services for Medicare patients."

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MEDICARE COMPLIANCE vs. DERMATOLOGY COMPLIANCE

Many of you will notice that the Compliance Program you have received is no longer referred to as the ***Medicare Compliance Program.*** It is simply referred to as the ***Dermatology Compliance Program.***

Many physicians are under the incorrect impression that they are only liable under the Medicare program for fraud and abuse. The belief that only Medicare can fine, sanction and/or imprison offenders of the system is a far cry from the truth. Medicare is working together with the private insurance industry to reduce (and hopefully eliminate) fraud and abuse by providers of care. Under the Health Insurance Portability and Accountability Act (HIPAA), the Office of the Inspector General (OIG) has made available to all third party payers the same resources utilized by Medicare to identify fraud and abuse and punish offenders.

HIPAA requires the Secretary of Health and Human Services (HHS) to promulgate standards to comply with administrative simplification provisions of the law to improve Medicare and Medicaid programs, and the efficiency and effectiveness of the health care system.

By implementing a National Provider Identifier, carriers will be able to share data. Fined and/or sanctioned providers can be readily identified by any carrier; not just Medicare or Medicaid. Medicare and the private carriers already share software that can identify unbundling. Other proposed rules are in the workings to make the insurance industry as a whole more aware of fraud and abuse.

This Compliance Program, when properly implemented and monitored, will assure that your practice is not only compliant with federal programs but with all third-party carriers who pay for your medical claims.

DOCUMENTING YOUR COMPLIANCE PROGRAM

This manual is intended to serve as a guide to developing your own internal Dermatology Compliance Program. It is intended that you photocopy the forms and policies in this manual and incorporate them into your own Compliance Manual. We suggest using a 3-ring binder divided according to the sections of this manual.

This program is only as effective as your willingness to develop, record, and document your efforts. An auditor is only willing to look at documented facts. Verbal acknowledgment of compliance efforts is not acceptable in the eyes of an auditor. Compliance is very simple... follow the steps outlined in this manual, and document, document, document!

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I. PURPOSE and SCOPE:

Effective Date:___/___/___

A. The purpose of this Dermatology Compliance Program is to:

1. Assure that all persons associated with this medical entity in which health care is provided to the Medicare beneficiary are dedicated to complying with all Medicare rules and regulations in order to avoid waste, fraud, and abuse.
2. Provide officers and employees of this entity accurate and timely information regarding the rules and regulations of the Medicare program.
3. Assure that information is assimilated and understood by the appropriate departments and individuals.
4. Set forth the mechanism of early discovery of errors, omissions, or misconduct so that the issue can be investigated, understood, and appropriately corrected.
5. Provide all persons associated with this health-care entity a mechanism through which to report any conduct or billing practice seen that is suspect of violations, and to do so anonymously and without fear of reprisal.

B. The scope of this Dermatology Compliance Program includes:

1. All principals, officers, licensed and certified health care providers (Physicians, Physician Assistants, Registered Nurses, Licensed Vocational Nurses, Certified Medical Assistants, Histotechnologists), ancillary staff, billing and insurance staff, office staff, and any other individual who conducts business under the umbrella of this organization shall be subject to this program.

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II. COMPLIANCE OFFICER

Effective Date:___/___/___

This health care delivery facility will designate a person to serve as Compliance Officer. This person shall be:

A. an individual hired for the specific position of Compliance Officer, or

B. a person who fills other roles in the office, such as the:

1. Surgical Supervisor
2. Office Manager
3. Billing Supervisor
4. Clinical Supervisor
5. Physician
6. Office Administrator

A Committee could be established to work with the Compliance Officer if the practice size necessitates more extensive involvement.

C. The Compliance Officer/Committee:

1. Shall have a direct responsibility and open access to the governing body of this organization.
2. Shall maintain a roster of every employee covered under the scope of this policy. The roster includes:

   a. name
   b. identification number (Social Security Number)
   c. dates of employment
   d. signature and initials

3. Shall establish and maintain reliable sources of information regarding Medicare rules and regulations.
4. Shall provide and document education and training of all persons covered under the scope of this policy regarding rules and regulations of the Medicare program.
5. Shall maintain a record that documents communication, education, and training of Medicare rules and regulations, especially as they pertain to waste, fraud, and abuse for each person covered under the scope of this policy.
6. Shall maintain an open door policy to all persons covered under the scope of this policy.

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Job Description - Compliance Officer

A. Reports directly to the governing body of this organization.

B. Has direct access to the governing body:

1. for reporting the state of the Dermatology Compliance Program;
2. for direction and guidance regarding any compliance issue or policy manual procedural changes;
3. for problem solving; and
4. for development of corrective action processes.

C. The Compliance Officer Is empowered by the governing body of this organization with authority to perform the following responsibilities.

1. Develop and distribute all written policies regarding Compliance; material(s) developed for distribution must be understandable. Materials must be translated into appropriate language if needed.

2. To oversee the Dermatology Compliance Program, the Compliance Officer is responsible for:

   a. receiving, understanding, and retaining pertinent information communicated in all bulletins from Medicare, HCFA, OIG, or other federal entity;
   b. distributing all information to appropriate person(s);
   c. overseeing any manager or supervisor to whom the responsibility of direct education of others has been delegated;
   d. keeping records of educational sessions, employee testing, attendance and conferences; and
   e. initiating corrective action regarding infractions discovered or learned with the appropriate individual or department.

3. To achieve and maintain compliance in all areas through:

   a. education
   b. monitoring
   c. communication
   d. appropriate and effective compliance plans

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D. Has "Open Door Policy" that affords any and every employee:

1. Open access to report/discuss any issue regarding compliance.

   a. Employee is assured complete anonymity.
   b. Employee is assured immunity against retribution, assuming that they are not responsible for the violation.
   c. Employee is assured corrective action if errors or misconduct is discovered.

E. Will interview with employees regarding:

   1. their need for further education,
   2. their compliance with policies, and
   3. "the Open Door Policy."

F. Monitors all supervisors activity as it relates to Compliance.

G. Develops corrective mechanisms when errors or misunderstandings are discovered.

H. Develops and implements educational programs as outlined in Section IV of this manual.

I. Maintains approved revisions to the policy manual.

J. Responsible for baseline testing of all employees on the following schedule:

1. at beginning of program,
2. within 30 days of their employment for new recruits,
3. yearly thereafter, and
4. at any time special education is needed.

K. Responsible for Medical Record Audits

1. 20 medical records per provider will be evaluated quarterly.
2. Match documentation with the codes selected that represent the service provided and determine appropriateness of selection.
3. Evaluate record to ascertain the service(s) provided were:

   a. medically necessary,
   b. coded properly, and
   c. documented properly.

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4. Accompany the provider of care to witness procedures performed in order to ascertain the code(s) selected not only is documented in the medical record correctly, but fairly represents the procedure performed.

   a. Advise providers of deficiencies or inaccuracies:

      (1) in writing, and
      (2) in conference.

   b. Educate providers in area of deficiencies, inaccuracies, misunderstandings.
   c. Monitor providers to ascertain correct application of remedial education and compliance to rules and regulations.
   d. Take appropriate action if deficiencies, inaccuracies, misunderstandings are not corrected.

5. The following tools are available and advised to facilitate and increase knowledge and competency in the areas of compliance issues such as medical necessity, and avoidance of waste, fraud, and abuse.

   a. _____

   b. _____

   c. _____

   d. _____

   e. _____

   f. _____

   g. _____

L. Responsible for maintaining a record on each employee covered under the scope of this program containing proof of:

1. completion of baseline testing,
2. continuing education,
3. counseling sessions,
4. conferences, and
5. evaluation of the compliance process.

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M. Responsible for maintaining records regarding:

1. meetings with any provider,
2. meetings with the governing body, and
3. minutes of all compliance meetings/sessions.

N. Responsible for maintaining:

1. records that apply to any questionable behavior or misconduct of any person under the scope of this policy; and
2. records regarding any investigation of any compliance issue.

O. Compliance Program maintenance:

1. Elements of the Compliance Program must be reviewed and updated quarterly.
2. Risk assessment should be performed quarterly.
3. Results of quarterly analysis should be reviewed with staff.

    a. Deficiencies should be reported and appropriate steps should be outlined to correct the problems.
    b. Staff and physicians that are not in compliance or are marginal in their understanding of policies need to be retrained. Record the deficiencies and the steps taken to correct them.

EMPLOYEE ROSTER

Employees listed below are subject to the policies contained in the Compliance Program of this facility.

Name (Last, First)	Social Security #	Start Date	Term. Date	Initials	Signature

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RECORD OF BASELINE TESTING, EDUCATION AND TRAINING

_____ _____-_____-_____

Name of Employee **Social Security Number**

Date employment began: ___/___/___

Date of baseline test: ___/___/___

Conference date for test results: ___/___/___

❑ Successfully passed baseline Medicare test:

_____ _____

Score **Initial/ Compliance Officer**

❑ Errors were addressed and the correct policy and/or procedure was discussed and understood.

_____ _____

Initial/Employee **Initial/ Compliance Officer**

❑ Failed to pass the baseline Medicare test:

❑ Remedial action directed: _____

❑ Remedial action completed: _____ ___/___/___

Initials of Compliance Officer **Date**

Orientation regarding compliance as it relates to the specific position of _____ was conducted by the Compliance Officer and/or immediate supervisor with employee.

1. The status of the providers of care to the Medicare patient:

❑ Participating_____ ❑ Nonparticipating_____

_____ _____

Initial & Date/Employee **Initial & Date/Trainer**

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Record of Baseline Testing (continued)

2. The rules for interaction with the Medicare carrier as they apply to the provider status of the facility including but not limited to:

   a. participation status of provider _____ Initial

   b. creating the patient relationship with the facility _____ Initial

   c. needed signature authorizations as they regard: _____ Initial

      (1) assignment of benefits _____ Initial

      (2) waiver of liability _____ Initial

      (3) release of medical records _____ Initial

_____ Initial & Date/ Employee _____ Initial & Date/Trainer

3. Confidentiality

   a. Employee responsibility to hold in confidence any information in the medical record.

   b. Right of patient to expect total and complete confidentiality of information contained in their medical record.

   c. **SIGNED STATEMENT REGARDING CONFIDENTIALITY IS ON FILE IN THE EMPLOYEE RECORD.**

_____ Initial & Date/ Employee _____ Initial & Date/Trainer

4. Collection/Billing practices

   a. ubundling _____ Initial

   b. collection of money from the Medicare patient:

      (1) at the time of service _____ Initial

      (2) during deductible period _____ Initial

      (3) when laboratory services are provided _____ Initial

      (4) when Medicare is the secondary payer _____ Initial

      (5) when Medicare patient has signed a Waiver of Liability _____ Initial

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Record of Baseline Testing (continued)

(6) multiple surgical procedure reduction rules

Initial

c. Automatic rebilling the Medicare carrier

Initial & Date/Employee

Initial & Date/Trainer

5. The reporting of any error, willful disregard, aberrant behavior, or misconduct regarding the rules and regulations of Medicare is offered to the Compliance Officer anonymously and without fear of retribution.

Initial & Date/Employee

Initial & Date/Trainer

The undersigned employee acknowledges by his/her signature that the above issues were presented, explained, and discussed and that they understand each item listed.

Signature of Employee

Date ___/___/___

Signature of Compliance Officer

Date ___/___/___

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CONFIDENTIALITY POLICY

Information in the medical record of the patient is private and is provided by the patient in trust to the physician. Patients must have the assurance that information entrusted to the physician will be shared only with persons to whom the patient has authorized.

To insure patients that this health care entity is aware of the patients trust, their right to privacy, and to insure their privacy is protected, all persons covered under the scope of this program are required to sign the following statement.

The employee's signature indicates that they understand their responsibility and will honor the patients right to privacy.

CONFIDENTIALITY STATEMENT

I understand and agree that in the performance of my duties as an employee of _____, I must hold medical information in confidence. I understand that any violation of the confidentiality of medical information may result in punitive action.

_____ ___/___/___

Signature of Employee **Date**

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III. RISK ASSESSMENT

The following duties are to be completed by the Compliance Officer upon implementation of the Compliance Program and quarterly thereafter.

A. Overall evaluation of the company:

1. Evaluate billing processes.
2. Evaluate human resources.

   a. Are you in compliance with local, State, and federal regulations regarding discrimination, harassment, etc?
   b. Are your employees eligible to bill for Medicare? Medicare publishes a list of physicians and individuals who are excluded from interacting with Medicare (i.e., providing or billing for services). Lists of excluded employees can be checked on the internet.

      http://www.dhhs.gov/progorg/oig/cumsan/index.htm

3. Computers and software:

   a. Are your systems Y2K compliant?
   b. Is your billing program compliant with current CPT and ICD-9 coding procedures?
   c. Are your fee schedules current?

4. Evaluate joint ventures and business relationships:

   a. Are you in potential violation of any Stark regulations?

B. Survey key people involved in the Compliance Program:

1. Are they aware and do they understand the key elements of the Compliance Program?
2. Give benchmark test (first 3 months). See "Test" Section of this manual.
3. Retest annually.
4. Be sure they understand the importance of maintaining compliance oriented policies and procedures.

C. Review Policies and Procedures:

1. claims submission process
2. credit balances (patient)
3. integrity of data systems

4. retention of records
5. review contracts
6. overpayment

D. Medical Record Audit (see Section VI of this manual):

E. Review and record licensure and certifications:

1. coders
2. billers
3. doctors
4. CLIA certification
5. business license
6. facility license
7. Medicare and Medicaid provider numbers

F. Perform a confidentiality survey:

1. Have all of the staff members who are exposed to confidential patient information signed a statement of confidentiality?

2. Are electronic records and information secured with a password?

   a. Are checks and balances in place to eliminate embezzlement? Be sure that your system does not allow cash payments to be reverse posted and eliminated from the system.

3. Record retention and storage:

   a. Records must be stored for a minimum of 7 years.
   b. Obsolete (records with no activity for at least 7 years) may be stored off-site, archived electronically, or destroyed.

      (1) Records that are destroyed should be disposed of via a method that preserves confidentiality (i.e., burned, or shredded).
      (2) Obtain a receipt certifying the destruction method and the date the records were destroyed.

   c. Check your state medical society for state regulations regarding record retention.

G. Record the results of your risk assessment

1. Create a record of your initial and quarterly assessments, deficiencies noted, and steps taken to correct the problems.

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IV. EDUCATION AND TRAINING

Effective Date: ___/___/___

The intention of this organization is to comply with the rules and regulations of the Medicare program. Education and training of the staff who deals with Medicare in delivering, billing, and/or reporting health services will be provided to all persons covered under the scope of this program.

Understanding of and compliance to the rules and regulations of Medicare is a requirement for continued employment.

This entity accepts responsibility for the initial training and continuing education of compliance and will offer to its employees, at no cost, the opportunity to maintain and elevate their knowledge of the Medicare program.

Failure of an employee to comply with this program and its guidelines will result in their termination.

Education will be accomplished by:

A. A baseline test of rules and regulations of the Medicare program regarding policies, medical necessity, billing, ICD-9, and CPT coding policies that are appropriate to the position and function, will be administered.

(Baseline test is in the "Test" section of this manual.)

B. Education will be provided to any employee who demonstrates a deficiency in any area tested.

C. Continuing education will be offered in the following manner:

1. Employees are required to attend all meetings held by Compliance Officer:

a. within 30 day of employment,
b. 4 times per year (quarterly),

(1) Medicare Part B changes in rules and regulations from carrier will be discussed.
(2) Information from private newsletters will be discussed.
(3) Any special bulletins or communications from the Medicare Part B carrier, HCFA (Health Care Financing Administration), or the OIG (Office of the Inspector General) will be presented.

c. anytime required.

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2. Employees identified by the Compliance Officer will be required to attend meeting presented by the Medicare carrier.
3. The presence of at least one resource person with special training and expertise in CPT and ICD-9 coding in both the clinical department and the Insurance/Billing department to act as a day-to-day resource for that department.
4. All physicians, PA's, NP's, and any other persons who are involved with the coding and documentation of services to the Medicare patient must demonstrate competency in CPT and ICD-9 coding by:

    a. taking the baseline test;
    b. accepting remedial education if needed;
    c. passing the baseline test after remedial education, if needed; and
    d. enrolling in educational programs as directed by Compliance Officer.

D. Yearly training will be provided to each employee under the scope of this policy regarding the rules and regulations of compliance.

E. Training of new or revised rules will be conducted as soon as the rule or change is known.

F. A record will be maintained by the Compliance Officer to demonstrate all training sessions provided by the facility for its providers of care.

1. A master record listing all programs offered and/or required will be maintained by the Compliance Officer that shall include:

    a. subject of program,
    b. persons attending or completing,
    c. date offered, and the
    d. name and credential of presenter.

2. Every person under the scope of this program will have a file in which will be kept:

    a. baseline test results;
    b. all counseling session dates, the subject, the content, the agreements and/or the directions; and
    c. evidence of attendance to any/all educational programs the provider may attend outside the facility.

3. All employee records under the scope of this program will be stored in a locked storage device.

4. Records of educational programs attended will be released only after authorization of provider.

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G. Persons covered under the scope of this policy will provide the Compliance Officer documentation that illustrates their attendance to any course or seminar outside this facility to become a part of their record.

H. Counseling will be given to any person who, in the opinion of their supervisors or the Compliance Officer, has failed to meet any policy requirements.

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Medicare Baseline Test

All persons covered under the scope of the Dermatology Compliance Program of this facility and any candidate for employment must complete the Medicare Baseline Test.

The test is used to determine, not just the current knowledge of the testee, but to identify areas where education and/or training is needed to bring employees or new employees to a high degree of knowledge regarding the Medicare health care system.

The test score is not, in itself, a disqualifying agent for continued employment or employment.

The baseline test appears in the "Test" section of this manual.

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CONTINUING EDUCATION LOG

Subject	Date	Presented to	Presented By

IN-HOUSE TRAINING DOCUMENTATION

Name of Program or Subject _____ Date ___/___/___

Presenter and Identification/Credentials _____

Visual Materials Used:

- ❑ Slides
- ❑ Overheads
- ❑ Handouts
- ❑ Resource sheet
- ❑ Other _____

Length of Presentation: _____

Name and Signature of Attendee's:

_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
_____ _____

- ❑ Critique Sheets Attached
- ❑ Written material attached
- ❑ Audiovisual Identification (if appropriate)

Compliance Officer _____ Date ___/___/___

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CRITIQUE OF PRESENTATION

Name of Program or Subject _____ Date ___/___/___

Please indicate by checking Yes or No to give an accurate indication of your response to the questions below.

1. Was material presented useful to you in the performance of your duties?
   ❑ Yes ❑ No
2. Was the material presented in a clear and understandable manner?
   ❑ Yes ❑ No
3. Was written material distributed for your information along with the spoken material?
   ❑ Yes ❑ No
4. Were you given resources for needed information?
   ❑ Yes ❑ No
5. Were questions from the attendee's responded to appropriately?
   ❑ Yes ❑ No
6. Were you given sufficient time to ask questions?
   ❑ Yes ❑ No
7. How would you rate the manner in which the material was presented?
   1 2 3 4 5 (1=Poor, 5=Excellent)
8. Please give us your suggestions on ways we can improve this presentation.

_____
_____
_____
_____
_____
_____
_____

Please return this form to an area designated by the program presenter.

DO NOT SIGN THIS SHEET

EMPLOYEE FILE SHEET

The following sheet will be in evidence in the Compliance Folders for all persons under the scope of this policy summarizing the chronology of events documented.

Record the completion date for each item.

Date Completed:

___/___/___ File is labeled with the name and Social Security Number of the individual for whom the folder is maintained.

___/___/___ Record of Baseline Testing, Education, and Training is present.

___/___/___ Employee Continuing Education Log is present.

___/___/___ Copy of conference sheet(s) is present.

___/___/___ Copy of any continuing education programs attended and completed external to this facility is present.

Other items, with date completed:

___/___/___ Documentation for any directed remedial action (if applicable)

___/___/___ Documentation of compliance of any remedial action directed (if applicable)

___/___/___ Documentation of disciplinary action warning (if applicable)

___/___/___ Documentation for disciplinary action (if applicable)

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EMPLOYEE CONTINUING EDUCATION LOG

Name of Employee _____ Social Security Number _____ - _____ - _____

Name of Program	Subject Addressed	Date

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CONFERENCE SHEET

Name of Employee _____ Social Security Number ___-___-_____ Date ___/___/___

Reason for Conference:

- ☐ Education/Training

Counseling Regarding:

- ☐ error
- ☐ failure to demonstrate knowledge in work place
- ☐ medical record documentation
- ☐ collection/billing errors
- ☐ suspect misconduct
- ☐ medical records evaluation
- ☐ warning

Particular Incident/Issue: _____

Notes: _____

_____

_____

_____

_____

Disposition: _____

_____

_____

_____

_____

Signature of Employee _____ Date ___/___/___

Signature of Compliance Officer _____ Date ___/___/___

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Health Care Internet Web Sites:

News Sites

PR Newswire Home Page – http://www.prnewswire.com

HARP Home Page – http://www.harp.org/index.html

Government Web Sites

General Accounting Office – http://www.gao.gov

Congressional Record – http://www.access.gpo.gov/su_docs/aces/aces150.html

Physician Fee Schedule Payment Amount File Carrier-Specific Copyright Agreement – AMA/HCFA – http://www.hcfa.gov/stats/carrcrst.htm

HCFA Public Use Files (PUFs) (Includes ASC groups) – http://www.hcfa.gov/stats/pufiles.htm

U.S. Government Printing Office – http://www.access.gpo.gov/index.html

NTIS Database (National Correct Coding Initiative) –

http://grc.ntis.gov/ntisdb.htm

HCFA – http://www.hcfa.gov

Medicare Hospital Manual - http://www.hcfa.gov/pubforms/pub10/pub10toc.htm

Department of Health and Human Services – http://www.os.dhhs.gov

Medicare/Medicaid Program Manuals – http://www.hcfa.gov/pubforms/progman.htm

HHS/OIG – Office of Audit Services (OAS) – http://www.hhs.gov/progorg/oas/index.html

Office of Inspector General – http://www.dhhs.gov/progorg/oig

Clinical Laboratory Improvement Amendments (CLIA) – http://www.hcfa.gov/medicaid/clia/cliahome.htm

Medicare and HCFA statistics – http://www.hcfa.gov/stats/stats.htm

Medicare – http://www.medicare.gov

National Health Care Anti-Fraud Assoication – http://www.nhcaa.org

Supreme Court Decisions – http://www.law.cornell.edu

U.S. Department of Justice – http://www.usdoj.gov

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Associations

AHIMA – American Health Information Management Association – http://www.ahima.org

HFMA – Healthcare Financial Management Association – http://www.hfma.org

HBMA - Healthcare Billing and Management Association – http://www.hbma.com

ACI - American Compliance Institute – http://www.compliance.com

AMA – American Medical Association - http://www.ama-assn.org

MGMA – Medical Group Management Association – http://www.mgma.com

Other Links

Coalition Against Insurance Fraud – http://www.insurancefraud.org

Listing of Medicare Fraud Alerts - http://www.hcfa.gov/medicare/fraud/umfa2.htm

Fighting Fraud and Abuse – http://www.hcfa.gov/medicare/fraud/default3.htm

Health Hippo – Fraud and Abuse – http://hippo.findlaw.com/hippofra.html

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Support Material

The following products are available from The Inga Ellzey Practice Group, Inc. Products can be ordered by calling **1-888-434-4374.**

These products have been developed to assist you in compliance with the complicated rules and regulations of, not only the Medicare program, but the ever more complex managed care and commercial insurance environment.

1. Dermatology Coding Correspondence Course

The Dermatology Coding Correspondence Course is the first national certification course designed to educate and test individuals involved in claims processing and billing on how to correctly and completely code for dermatologic services. From the basics of modifiers to Medicare's new Correct Coding Initiative, this course is designed so that staff and/or providers can understand the nuances of dermatologic coding.

The course is designed around the *Complete Coder Plus*. Approximately once each week, or at the students own pace, the student will study a single topic and then be tested on the areas through the use of True/False and multiple choice questions. Many of the questions are clinical samples challenging the student as to how that visit's services should be coded. Test answers can also be submitted via the Internet!

The cost of the Dermatology Coding Correspondence Course includes all study materials, the 14 chapter tests, and course support. Once the student has completed and successfully passed the tests for all 14 chapters, they will be eligible for the final certification exam. Since not every individual who signs up for the course will complete all 14 chapters, the cost of the final certification exam is not included in the correspondence course cost.

Upon successful completion of the course, the student will be nationally certified by the Inga Ellzey Dermatology Institute as a Dermatology Coder and be eligible for 30 Category I CEUs. A handsome certificate will be mailed to newly certified coders. The certification is good for two years.

2. i.e., Newsletter and Fax service

Over half of all private practicing dermatologists and their staff in the U.S. keep informed by reading ***i.e.,*** Subscribe now and keep up with documentation criteria, Medicare updates, evaluation and management (E/M) services, managed care interaction, and integumentary procedural coding for flaps, excisions, repairs, I&Ds, and much more. ***i.e.***, is published six times per year.

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3. The Complete Coder Office Suite

We've *combined* our most requested products, the **Complete Coder Plus** (CPT) and **Complete Coder ICD-9** into one complete easy to use reference manual. The Complete Coder Office Suite is also available on CD-ROM for Windows compatible computers to view, search, and print the pages, just as they appear in the printed manual.

New to the Office Suite are...

- ICD-9 Numeric Listing
- Procedure postop day listings
- RVU listings
- Numeric ICD-9 code listings
- Over 50 different office forms

4. The Complete Medicare Handbook

Tired of the complex world of Medicare regulations? Having trouble interpreting the complex and ever changing rules? Are you up to date for '99? The solution is here!

This is the only book available anywhere that condenses the hard-to-understand language of the government (Health Care Financing Administration - HCFA) into easy-to-understand language. For the various Medicare regulations, the manual cites the rule, summarizes the rule into plain English, and provides simple to understand examples. The manual covers almost 100 topics affecting the specialty of dermatology.

5. The Correct Coding Initiative

Can you correctly use the -59 modifier and do you know when the modifier is not necessary to avoid overuse audits? We've taken the Integumentary section from HCFA's Correct Coding Initiative and have produced a dermatology specific version which takes the guesswork out of understanding the ever-changing rules of the Correct Coding Initiative. We give a detailed explanation of every regulation pertaining to Dermatology with examples on completing the HCFA-1500 form. The 137-page manual also includes a complete listing of the comprehensive and mutually exclusive coding edits for codes 10000-19999. This product is available as a one-time purchase or subscribe to our annual update service and automatically be updated with the newest rules!

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V. POLICIES AND PROCEDURES

Effective Date: ___/___/___

A. Standards of Conduct

All persons under the scope of this program are:

1. Committed to avoid waste, abuse, and fraud of any federally funded program, especially Medicare.
2. Provided information enabling them to recognize waste, abuse, and/or fraudulent practices.
3. Expected to report any suspect practices to the Compliance Officer, anonymously if they so desire, and without fear of reprisal and/or retribution.

B. Medical Necessity

All persons under the scope of this program and when performing in their position shall:

1. Meet Medical Necessity Guidelines as defined by Medicare when providing a service to the Medicare beneficiary for which Medicare will be billed.
2. Be able to provide documentation to support the medical necessity of any services rendered to the Medicare beneficiary for which Medicare will be billed, including, but not necessarily limited to:

    a. diagnosis,
    b. progress notes,
    c. laboratory reports,
    d. operative reports, and
    e. other documents.

3. Forms:

    Appropriate forms that communicate information regarding the delivery of health care to the Medicare beneficiary accurately and completely are essential tools.

    This health care entity will have:

    a. lifetime authorization signature form for Medicare and Medigap,
    b. patient registration form (including signature authorization), when appropriate, and
    c. progress note form.

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d. Others when appropriate:

(1) pathology report
(2) operative report
(3) laboratory report
(4) waiver-of-liability form

4. Storage of Documents

Documents shall be stored in an organized system that assures these standards.

a. Medical record

The medical record of the patient will be:

(1) Clearly labeled with identification of the patient.
(2) Protected by a hard cover unless electronic.
(3) Stored in an organized filing system.
(4) Maintained and protected according to standard rules for maintenance as governed by American Health Information and Management Association (AHIMA), Joint Commision on Accreditation of Healthcare Organizations (JCAHO), and/or American Hospital Association (AHA).

(Contact your local hospital, Medical Records division for guidance if needed.)

b. Confidentiality

(1) A statement of confidentiality shall govern the release of medical information consistent with locally accepted standards to assure compliance with the Privacy Information Act of 1974.

(a) All persons covered under the scope of this program will honor the right of the patient to the confidentiality of the contents of his/her medical record.
(b) All persons covered under the scope of this program will sign a statement indicating their understanding of confidentiality and their commitment to hold in confidence all information that may be learned regarding the patient and their medical condition.

c. Retrieval

Any person responsible for storage and retrieval of documents will be able to locate the appropriate document on request and upon proper authorization.

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5. Notice to Patients

Medicare's requirement of providers to deliver only medically necessary care will be distributed to the Medicare beneficiary through all of the following methods:

a. Upon the initial patient encounter, in writing.
b. Yearly to the established patient, in writing.
c. Statement will be posted on an informational bulletin board in patient's waiting area.
d. Waiver of Liability.

(1) Will be explained to the Medicare beneficiary prior to performance of any procedure or service that is considered (or may be considered) by Medicare to be medically not necessary.
(2) Patient will be told why it is believed that Medicare considers (or will consider) the service to be not medically necessary.
(3) Form must indicate the procedure code, diagnosis code, and date of service for the service provided.
(4) Patient, if they choose to accept the financial responsibility, will sign Waiver of Liability.
(5) Staff member will witness signature of patient.
(6) Staff member will sign the Waiver of Liability document as witness.
(7) Waiver of Liability document(s) will be stored:

___ Alpha by year ___ Patient Medical Record
___ Alpha mo./yr. ___ Patient Computer Record

6. Notice to Health Care Providers, Officers, Staff

Compliance Officer will communicate information regarding medical necessity to the appropriate health delivery providers, always in writing and/or face to face, when appropriate:

a. at yearly meetings,
b. any time new information is communicated by Medicare, or
c. any time any Medicare compliance issue is raised to the Compliance Officer.

7. All meetings and all written communication will be documented in the records of the Compliance Officer, and when deemed necessary, in the employee folder of health care provider.

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8. Acknowledgement of Responsibility for Adherence to Program and Policy Guidelines:

All persons covered under the scope of this Compliance Policy will be required to:

a. Sign on all minutes of any/all meetings indicating both their presence at the meeting and their understanding of the information therein communicated.
b. Sign a Dermatology Compliance Program signature sheet acknowledging they have read the Program Manual and accept and understand its contents.

9. Monitoring

The Compliance Officer will monitor medical necessity compliance issues in the following manner:

a. Tools:

(1) Computer generated Productivity/Procedure Reports
(2) Medical Record Components
(3) Encounter Forms
(4) Explanation of Medical Benefits
(5) Medical Record Survey Sheets

b. Quarterly audits of 20 medical record encounters for each provider of health care who submits charges to Medicare .
c. The following will be monitored on a rotating basis each quarter for medical necessity and accuracy in documentation:

(1) Evaluation and Management services, biopsy, and laboratory services,
(2) destruction of all type lesions and appropriate pathology,
(3) removal of lesions and appropriate pathology, and
(4) repairs and appropriate pathology.

d. Compliance will be determined by a survey sheet for each procedure or service type.
e. Survey sheets will be examined and a report prepared for each provider of service.
f. The Compliance Officer will deliver the report with a copy of survey sheets to each provider.
g. A conference will be held with each provider to ascertain his/her understanding of the evaluation, suggestions for improvement, compliance with Dermatology Compliance Program.
h. A conference will be documented and documentation stored in Compliance Officer's files and in the file of the provider, if appropriate.

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C. Billing

All providers, coders, and billing personnel covered under the scope of this policy are responsible to demonstrate their competency to select codes that appropriately represent the service provided to all patients.

- ICD-9 (International Classification of Diseases)
- CPT (Physicians Current Procedural Terminology)
- HCPCS (Health Care Financing Administration Common Procedural Coding System)

1. All providers and staff must take an examination to demonstrate, within 30 days of their employment:

   a. baseline knowledge level regarding ICD-9 and CPT coding, and
   b. baseline level of competency regarding the rules and regulations of the Medicare program upon beginning their association with this health care facility.

2. All providers and staff are required to:

   a. Attend a local Medicare seminar at least one time per year.
   b. Read all Medicare bulletins and communications.

      (1) Bulletin will be received by employee with pertinent information highlighted.
      (2) Bulletin will have a signature sheet attached, and an order in which the information is to be passed.
      (3) Employee's signature on the sheet indicates the highlighted information has been read, understood, and the intention of the staff to comply with the information.

   c. Attend all meetings scheduled with Compliance Officer.
   d. Take action to increase competency upon direction of the Compliance Officer.
   e. Participate in periodic review of Explanations of Benefits from the Medicare carrier with the Compliance Officer.

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D. Standing Orders

When services are performed under the standing order of providers in this health care facility (e.g., PUVA or allergy injections):

1. Prior to the initiation of course of therapy, the physician must clearly determine:

   a. the number of treatments to be performed,
   b. the treatment parameters,
   c. the time interval during and/or between treatment,
   d. the rules for exceptions in the time and/or interval as stated in the treatment parameters, and
   e. the circumstances under which the physician must see the patient prior to treatment being performed.

2. The physician must indicate time at which the patient must be seen for reevaluation during the course of treatment.
3. The reevaluation appointment will be made prior to beginning new or revised treatment series.
4. The physician must know that the diagnosis for which treatment is being prescribed is a covered service under the Medicare program.

   a. If not covered, the patient must be advised that the treatment will be considered medically unnecessary by the Medicare carrier and therefore a noncovered service.
   b. If not covered, the patient shall sign the Waiver of Liability after appropriate explanation by the provider prior to the provision of any treatment.

E. Compliance with Fraud Alerts

This health care entity shall make public any communication from the Office of the Inspector General, HCFA, and/or from their Medicare Carrier regarding fraud.

This health care facility will:

1. Communicate all notices received by:

   a. posting communications in the appropriate area, and

      (I.D. Area Here) _____

   b. including communications in the Compliance Officer meeting.

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2. All persons covered under the scope of this policy will:

   a. Be responsible to read any/all communications made available whether written or oral.
   b. Indicate their understanding of the communication by their signature on the communication, signature sheet or other roster/log.
   c. Discuss with the Compliance Officer any lack of understanding.
   d. Report to the Compliance Officer any observation of policy or practice that exists in this facility that appears or is suspect to be in violation of Medicare rules and regulations.

3. Any person who brings an issue of suspected violation of Medicare rules and regulations to the attention of the Compliance Officer may do anonymously (if desired) and without fear of reprisal.

F. Marketing

1. This health care facility, in marketing services to the Medicare beneficiary, shall clearly indicate:

   a. the participation status of the health care provider(s):

      (1) participating or
      (2) nonparticipating, and

   b. when any service marketed or advertised does not meet the medical necessity requirements of Medicare.

2. This health care facility will not represent a service as medically necessary when in the opinion of the health care provider, it does not meet Medicare's criteria of medical necessity.

3. This health care facility, its principals, officers, and health care providers will accept no remuneration, paybacks, or other incentive; nor will it split fees with any entity what so ever to which or from which Medicare beneficiaries may be referred.

G. Compliance to the Dermatology Compliance Program

Through the implementation of all policies outlined in this manual the principals of this health care facility assure that:

1. All persons under the scope of this program shall be expected to fully comply with the program policies.
2. The Compliance Officer shall be able to demonstrate that all persons under the scope of this policy are tested, informed, educated, and monitored.

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3. Competency and understanding must be demonstrable to the Compliance Officer.
4. The Compliance Officer shall be able to demonstrate to the appropriate party (director, manager, BOD) their own compliance and competency.
5. The Compliance Officer shall have the authority to perform evaluations, bring about discipline, and/or terminate employment of any individual(s) under the scope of this program who fail to comply with the requirements of this health care facility's Dermatology Compliance Program.

H. Protocol for a visit by a federal agent

1. Calmly and politely ask to see identification and write all the information down.
2. The Compliance Officer should inform the agent that you wish to contact your attorney. Ask, don't demand. A demand can be construed as obstruction.
3. Contact your attorney. It is recommended that you contact an attorney that specializes in medical fraud and abuse.
4. Do not answer any questions until your attorney is present.

    a. Do not impede the collection of documents by the agent. It is reasonable to request to have time to copy the requested documents.
    b. It is preferable to wait to turn over documents until your attorney is present.

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CONFIDENTIALITY POLICY

Information in the medical record of the patient is private and is provided by the patient in trust to the physician. Patients must have the assurance that information entrusted to the physician will be shared only with persons to whom the patient has authorized.

To insure patients that this health care entity is aware of the patients trust, their right to privacy, and to insure their privacy is protected, all persons covered under the scope of this program are required to sign the following statement.

The employee's signature indicates that they understand their responsibility and will honor the patients right to privacy.

CONFIDENTIALITY STATEMENT

I understand and agree that in the performance of my duties as an employee of _____, I must hold medical information in confidence. I understand that any violation of the confidentiality of medical information may result in punitive action.

_____ ___/___/___

Signature of Employee **Date**

NOTICE TO MEDICARE PATIENTS

The providers of care in this facility have made a commitment to the Medicare Program and to you as our patients.

We assure you that our providers will deliver to you medical care of the highest quality possible.

We will abide by the Medicare rules and regulations in the delivery of care.

As physician(s) contracted with your Medicare program to provide services to the Medicare patient, only services that are defined as medically necessary can be charged to the Medicare Program.

When services are requested that are not defined as medically necessary, we will advise you in writing why Medicare considers the service to be noncovered. This will be done prior to your decision to schedule the procedure.

The cost of the procedure will be discussed with you prior to your determination to schedule the procedure to be performed. The payment for the procedure will be solely your responsibility. We will not bill any medically unnecessary procedure to your Medicare carrier or any other insurance entity.

We are committed to you and to the Medicare Program to bill for services provided to you accurately and timely.

Should we fail to fulfill your expectations we will appreciate your speaking to us about your concerns. We can only serve you and meet your expectation if you let us know your needs.

Should any person in this facility fail to address your concerns you are requested to report that failure to the Compliance Officer whose name and phone number is listed below.

_____ _____

Compliance Officer **Phone**

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VI. MONITORING AND AUDITING

Effective Date:___/___/___

The Compliance Officer will conduct audits that will enable errors, omissions, and misunderstanding to be discovered and corrective action to be taken at the earliest possible time.

A. Areas to be Audited/Monitored

1. Billing and Coding

   a. The Compliance Officer will regularly conduct audits of the billing process to ascertain that billing practices are appropriate both to Medicare and to the Medicare insured.
   b. Physicians and any other person who provides services to the Medicare insured will be monitored for correctness of code selection by comparing progress notes with the codes selected.

2. Medical Record Audits

   a. The Compliance Officer will regularly conduct audits of the medical records created by each provider of care for:

      (1) medical necessity,
      (2) accuracy of code selection,
      (3) accuracy of documentation, and
      (4) condition of the medical record.

3. Explanation of Benefits

   a. Compliance Officer will examine the EOB's for :

      (1) messages from the carrier,
      (2) denials,
      (3) unbundling,
      (4) correct use of modifiers,
      (5) corrective action taken,
      (6) accuracy in coding,
      (7) correctness of charges and payments, and
      (8) incidence of duplicate claims submission.

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4. Procedure Analysis

   a. The Compliance Officer will examine the procedure analysis for:

      (1) over utilization,
      (2) under utilization, and
      (3) bundling of procedures.

5. Circulation of Educational Material

   a. The Compliance Officer will initiate the circulation of all information to be distributed.
   b. Information may be posted, circulated, and/or verbally communicated.
   c. Persons under the scope of this policy are responsible to read and understand information presented.
   d. Signature sheets must be signed by person(s) to whom information was circulated.
   e. A signature on the signature sheet indicates understanding of the material presented by the signee.

6. Fee Schedule

   Compliance Officer will ascertain that:

   a. The Medicare carrier is being charged properly for all services provided to its beneficiaries.
   b. Copayments and deductibles are appropriately collected.
   c. Refunds are issued in a timely fashion.
   d. The reason for refunds will be investigated so that over-collection can be avoided.
   e. The Medicare beneficiary is not charged for services and supplies which are bundled into other services.

7. Dermatology Compliance Program

   The Compliance Officer will periodically monitor the efficacy of the Dermatology Compliance Program. This will be accomplished by:

   a. Conducting quarterly surveys of the Dermatology Compliance Program to ascertain it is achieving its purpose.
   b. Conducting quarterly surveys of personnel records of all persons covered under the scope of the Dermatology Compliance Program to ascertain they have complied with its requirements.
   c. Evaluate survey tools to identify weaknesses that prevent or compromise the efficacy of the program.

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B. Corrective Action

The Compliance Officer will take the appropriate measures when weaknesses/deficiencies/aberrant behavior are discovered:

1. Any person in error will be counseled.

   a. All counseling sessions will be documented.
   b. Person(s) counseled will be provided education and information regarding the correction of their error.
   c. Person(s) counseled will indicate:

      (1) their understanding of the reason for the counseling session,
      (2) the error or omission made,
      (3) the correct procedure (policy) and
      (4) their willingness and intention to comply.

   d. The person counseled will affix their signature to the Compliance Counseling Conference sheet indicating their understanding and intention to comply.

2. The Compliance Officer shall monitor the counseled employee to assure that the error has been corrected.

3. Yearly, or at any time rules and regulations of Medicare dictates, the monitoring survey tools and The Compliance Counseling Conference sheet:

   a. Will be considered for revision by the governing body and the Compliance Officer.
   b. Any revision will be put in writing.
   c. Any revision will be communicated to persons under the scope of this policy through appropriate channels.
   d. Any revision will be incorporated into policy manual if required.
   e. Any rule replaced or revised will be retained for reference.

C. Documentation of Audits and Monitoring Efforts

The Compliance Officer shall maintain a detailed record of survey and monitoring tools, conferences, counseling sessions, educational sessions, errors discovered and corrective actions taken.

1. The record and reports will be in writing.
2. A summary of all activities will be stored in the master record kept by the Compliance Officer.
3. All records will be stored in individual(s) folder if appropriate.
4. All records will be stored in the custody of Compliance Officer under lock and key.
5. **Elements on survey and monitoring tools that are required for documentation will be identified by an asterisk.**

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EVALUATION AND MANAGEMENT SERVICE SURVEY
(99201-99215, 99241-99275, 99301-99333)

1. Is the medical record identified by:

   a. Patient Name ❑ Yes ❑ No
   b. Date of Service ❑ Yes ❑ No

2. Chief Complaint ❑ Yes ❑ No

   a. Number of CC's _____
   b. Was CC stated concisely? ❑ Yes ❑ No

3. Number of HPI factors: _____

4. ROS:

   ❑ Skin (Integumentary):
   ❑ Constitutional:
   ❑ Eyes:
   ❑ ENT & Mouth:
   ❑ Cardiovascular:
   ❑ Respiratory:
   ❑ Gastrointestinal:
   ❑ Genitourinary:
   ❑ Musculoskeletal:
   ❑ Neurologic:
   ❑ Psychiatric:
   ❑ Endocrine:
   ❑ Hematologic/Lymph:
   ❑ Allergy/Immuno:

   a. Number of Systems Reviewed _____
   b. Are systems reviewed pertinent to CC? ❑ Yes ❑ No
   c. Are ROS findings stated properly? ❑ Yes ❑ No

5. Family History ❑ Yes ❑ No
   Medical History ❑ Yes ❑ No
   Social History ❑ Yes ❑ No

   a. Number of history factors stated: _____ of three

6. Physician Examination: (System/Body Area Examination)

   Constitutional: (any three) B/P (sit or stand)____ B/P Supine_____
   Temperature:_____ Ht:_____ Wt:_____
   Pulse, rate, and regularity:_____ Resp:_____
   General appearance:_____ Skin type:_____

   Ears, Nose, Mouth &Throat: Inspection lips, teeth, and gums ❑ Yes ❑ No

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E/M SERVICE SURVEY (Continued)

Body Area Examination *(based on proposed June 1999 E/M guidelines)*:

❑ Yes ❑ No	Examination of hair of scalp, eyebrows, face, chest, pubic area (when indicated) and/or extremities	Hair quantity, type, color, distribution, loss pattern
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of the scalp	Color, texture, lesion(s), mole(s), birthmark(s), actinic damage, scar(s), dermatitis
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of face	Color, texture, lesion(s), mole(s), birthmark(s), actinic damage, scar(s), dermatitis
❑ Yes ❑ No	Examination of skin and subcutaneous tissue of eyelid	Color, lesion(s), mole(s), birthmark(s), dermatitis, xanthelasma
❑ Yes ❑ No	Examination of skin and subcutaneous tissue of ears	Lesion(s), moles(s), chondrodermatitis nodules, cyst(s), seborrheic dermatitis, venous lakes
❑ Yes ❑ No	Examination of skin and subcutaneous tissue of lips and/or oral mucosa	Color, lesion(s), mole(s), actinic or angular cheilitis, leukoplakia, venous lakes
❑ Yes ❑ No	Examination of skin and subcutaneous tissue of neck	Color, texture, lesion(s), mole(s), tag(s)
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of chest, including breasts and/or axillae	Color, texture, lesion(s), mole(s), birthmark(s), Hyperhidrosis
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of abdomen	Color, texture, lesion(s), mole(s), rashes
❑ Yes ❑ No	Examination of skin and subcutaneous tissue of external genitalia	Color, texture, lesion(s), dermatitis, exudate, atrophy, cyst(s), condyloma
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of groin, and/or buttocks	Color, texture, lesion(s), mole(s), rashes, hyperhidrosis, chromhidroses, bromhidrosis, pressure sores
❑ Yes ❑ No	Examination of anus and perineum	Color, texture, condyloma, skin tag(s), dermatitis
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of back	Color, texture, lesion(s), mole(s), rashes
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of right upper extremity	Color, texture, lesion(s), mole(s), birthmark(s), actinic damage, dermatitis, dermatoses, hyperhidrosis
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of left upper extremity	Color, texture, lesion(s), mole(s), birthmark(s), actinic damage, dermatitis, dermatoses, hyperhidrosis
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of right lower extremity	Color, texture, lesion(s), mole(s), birthmark(s), actinic damage, dermatitis, dermatoses, hyperhidrosis, ulcer(s)
❑ Yes ❑ No	Examination of skin and subcutaneous tissues of left lower extremity	Color, texture, lesion(s), mole(s), birthmark(s), actinic damage, dermatitis, dermatoses, hyperhidrosis, ulcer(s)
❑ Yes ❑ No	Examination of fingernails and/or toenails	Dystrophies, mycosis, subungual tumor, infection, hematoma, psoriasis, abnormal curvature, separation or splitting
❑ Yes ❑ No	Other examination (specify) _____	

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E/M SERVICE SURVEY (Continued)

Body Area Examination *(continued)*:

For patients seen for melanoma or squamous cell cancer follow-up, or lymphoma related problems, other relevant individual examination items might include:

❑ Yes ❑ No	Palpate lymph nodes on neck
❑ Yes ❑ No	Palpate lymph nodes in axillae
❑ Yes ❑ No	Palpate lymph nodes in groin
❑ Yes ❑ No	Palpation of liver
❑ Yes ❑ No	Palpation of spleen

For some patients, notation of mood and affect (e.g., depression or anxiety, may be relevant to the skin exam. For others it may be pertinent to document vital signs (e.g., a preoperative evaluation). The guiding principle about what to document is whether an item is clinically relevant.

❑ Yes ❑ No	Notation of mood and affect
❑ Yes ❑ No	Vital signs

Number of body areas/organ systems examined _____

7. Medical Decision:

Diagnosis:_____ Differential Diagnosis:_____ Clinical Impression:_____

For established patients, does record show:

a. ❑ improved ❑ worsening ❑ well controlled ❑ resolving ❑ resolved
b. OTC or prescription drugs ordered? ❑ Yes ❑ No
c. Treatment ordered? ❑ Yes ❑ No
d. Lab or Pathology reviewed ❑ Yes ❑ No
e. Are treatment options, risks discussed? ❑ Yes ❑ No

8. Was this E/M performed on the same day as a procedure? ❑ Yes ❑ No

9. Was the E/M performed within the global period of another procedure? ❑ Yes ❑ No

10. If so, is the E/M "significant and separately identifiable" ❑ Yes ❑ No

11. If so, was a modifier used? ❑ Yes ❑ No

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E/M SERVICE SURVEY (Continued)

12. If modifier was used, was it the correct modifier? ❑ Yes ❑ No

    Modifier should have been _____.

13. Was Evaluation & Management based on time (e.g., counseling) ❑ Yes ❑ No

    Was reason for counseling documented? ❑ Yes ❑ No
    Was time indicated in medical record? ❑ Yes ❑ No

14. What code was selected to represent the E/M service? _____

15. Did the documentation substantiate the code selected? ❑ Yes ❑ No

Note(s): _____

_____

_____

_____

_____

_____

_____

_____

_____ ___/___/___

Signature of Examiner **Date**

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BIOPSY SURVEY
11100, 11101, 11755, 40490, 54100, 56605, 67810, 68100, 69100
(any other anatomical site biopsy code)

1.* Is the medical record identified by:

a. Patient name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is location of lesion shown? ❑ Yes ❑ No

3. Is lesion measurement documented? ❑ Yes ❑ No

4.* Is medical necessity stated or inferred for the procedure? ❑ Yes ❑ No

5. Is technique documented? ❑ Yes ❑ No

6.* What is the diagnosis documented? _____

7. Is the diagnosis documented consistent with the diagnosis billed? ❑ Yes ❑ No

8. Is the procedure billed consistent with the documentation? ❑ Yes ❑ No

9.* Was the number of biopsies charged documented In the medical record? ❑ Yes ❑ No

10* Is the pathology report documented and present in the medical record? ❑ Yes ❑ No

Optional:

10. Was the skin prep documented? ❑ Yes ❑ No

11. Is anesthesia type stated? ❑ Yes ❑ No

12. Is repair stated, if any? ❑ Yes ❑ No

13. Is hemostasis method stated? ❑ Yes ❑ No

14. Is dressing type stated? ❑ Yes ❑ No

15. Are postsurgical care instructions stated as given? ❑ Yes ❑ No

16. Is a time for return given? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner **Date**

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SHAVE REMOVAL SURVEY
11300-11313

1.* Is the medical record identified by:

a. Patient name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is the location of the lesion documented? ❑ Yes ❑ No

3.* Is the size of the lesion documented? ❑ Yes ❑ No

4.* Is the medical necessity for removal stated or inferred? ❑ Yes ❑ No

5.* What is the diagnosis documented? _____

6.* Is the pathology report documented and present in the medical record? ❑ Yes ❑ No

7.* Does the documentation meet the local Medicare carriers guidelines for medical necessity? ❑ Yes ❑ No

Optional:

8. Is the skin prep documented? ❑ Yes ❑ No

9. Is the type of anesthesia stated? ❑ Yes ❑ No

10. Is the method of hemostasis stated? ❑ Yes ❑ No

11. Is dressing type given? ❑ Yes ❑ No

12. Are postsurgical care instructions stated as given? ❑ Yes ❑ No

13. Is a time for return given? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner Date

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EXCISION SURVEY
11400-11646

1.* Is the medical record identified by:

a. Patient name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is location of lesion shown? ❑ Yes ❑ No

3.* Is lesion measurement documented? ❑ Yes ❑ No

4.* Is medical necessity stated or inferred for the procedure? ❑ Yes ❑ No

5.* Is technique documented ("excised through the full thickness of the dermis" or "to the fat"?) ❑ Yes ❑ No

6.* What is the diagnosis documented? _____

7.* Is the diagnosis documented consistent with the diagnosis billed? ❑ Yes ❑ No

8.* If diagnosis is "malignant" is path report present to support the 11600 series? ❑ Yes ❑ No

9.* Is the procedure billed consistent with the documentation? ❑ Yes ❑ No

10. Is skin prep documented? ❑ Yes ❑ No

11. Is anesthesia type stated? ❑ Yes ❑ No

12. Is repair stated, if any? ❑ Yes ❑ No

13.* If layered closure or complex repair, is it documented separately? ❑ Yes ❑ No

14. Is hemostasis method stated ❑ Yes ❑ No

15. Is dressing type stated: ❑ Yes ❑ No

16. Are postsurgical care instructions stated as given? ❑ Yes ❑ No

17. Is a time for return given? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner **Date**

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REPAIRS SURVEY

Intermediate (Layered Closure) Repair: (12031-12057)

1.* Is the medical record identified by:

a. Patient name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is medical necessity stated or inferred for layer closure? ❑ Yes ❑ No

3.* Is the procedure described? ❑ Yes ❑ No

4. Is number and type of suture given? ❑ Yes ❑ No

5.* Is length of suture line measured? ❑ Yes ❑ No

6.* Is measurement stated correctly? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner Date

Complex Repair (13100-13300)

1.* Is the medical record identified by:

a. Patient name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is medical necessity stated for complex repair? ❑ Yes ❑ No

3.* Is the procedure described? ❑ Yes ❑ No

4. Is number and type of suture given? ❑ Yes ❑ No

5.* Is length of suture line measured? ❑ Yes ❑ No

6.* Is measurement stated correctly? ❑ Yes ❑ No

7. Is the dressing type described? ❑ Yes ❑ No

8. Are postsurgical care instructions given? ❑ Yes ❑ No

9. Is a time for return stated? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner Date

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FLAPS AND GRAFTS SURVEY
14000-15400

1.*	Is the medical record identified by:	
	a. Patient's name?	❑ Yes ❑ No
	b. Date of service?	❑ Yes ❑ No
2.*	Is the medical necessity for the repair stated?	❑ Yes ❑ No
3.*	Is the excision of the lesion stated?	❑ Yes ❑ No
4.	Is the size of the lesion excised stated?	❑ Yes ❑ No
5.*	Is the location of the repair listed?	❑ Yes ❑ No
7.	Is the type of skin prep documented?	❑ Yes ❑ No
8.	Is the type of anesthesia documented?	❑ Yes ❑ No
9.*	Is the type of repair documented?	❑ Yes ❑ No
10.*	Is the procedure performed described?	❑ Yes ❑ No
11.	Is the method of closure documented?	❑ Yes ❑ No
12.	Are type and number of sutures listed?	❑ Yes ❑ No
13.*	Is there a donor site listed?	❑ Yes ❑ No
14.	If so, is closure of donor site documented?	❑ Yes ❑ No
15.	Was closure of donor site billed?	❑ Yes ❑ No
	a. If so, is that correct?	❑ Yes ❑ No
16.*	Is measurement of surgical defect stated in square cm's?	❑ Yes ❑ No
17.	Is dressing type documented?	❑ Yes ❑ No
18.	Are postsurgical instructions stated as given?	❑ Yes ❑ No
19.	Is condition of patient at discharge documented?	❑ Yes ❑ No
20.*	If lesion excised was malignant, is there a pathology report?	❑ Yes ❑ No
21.	Is a signed and witnessed Informed Consent present?	❑ Yes ❑ No
22.	Is a time for return stated?	❑ Yes ❑ No

_____ ___/___/___

Signature of Examiner **Date**

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DESTRUCTION MALIGNANT LESION SURVEY
17260-17286

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is there a path report to show the malignant nature of the lesion? ❑ Yes ❑ No

3.* Is the location of the lesion documented? ❑ Yes ❑ No

4.* Is the size of the lesion documented in cm's (diameter)? ❑ Yes ❑ No

5. Is the type of anesthesia noted? ❑ Yes ❑ No

6.* Is the procedure described properly? ❑ Yes ❑ No

7. Is the type of hemostasis noted? ❑ Yes ❑ No

8. Is there more than one lesion treated? ❑ Yes ❑ No

a. Is each destruction documented separately? ❑ Yes ❑ No

9. Is the dressing type stated? ❑ Yes ❑ No

10. Were postoperative instructions indicated as given? ❑ Yes ❑ No

11. Is the time to return stated in the record? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner **Date**

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DESTRUCTION BENIGN LESION SURVEY
17000-17250

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is the medical necessity for treatment stated? ❑ Yes ❑ No

3.* Is the type of destruction stated? ❑ Yes ❑ No

4.* Is the total number of lesions destroyed stated? ❑ Yes ❑ No

5.* Is each lesion treated located by narrative or diagram? ❑ Yes ❑ No

6.* Is each lesion measurement recorded in CM's? ❑ Yes ❑ No

7. Are the procedures coded correctly? ❑ Yes ❑ No

If no, what should the code(s) have been? _____

8.* Are the diagnosis codes correctly documented? ❑ Yes ❑ No

9.* Does the documentation illustrate the medical necessity for treatment of benign lesions according to local carrier guidelines? ❑ Yes ❑ No

Notes: _____

_____

_____

_____

_____

_____ ___/___/___

Signature of Examiner **Date**

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MINOR PROCEDURE SURVEY

Acne Surgery: 10040

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is the medical necessity for the procedure stated? ❑ Yes ❑ No

3. Is the method of comedone extraction stated? ❑ Yes ❑ No

4.* Does the procedure and diagnosis code match? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner Date

Incision and Drainage: 10060-10061

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is the medical necessity for the procedure stated or inferred? ❑ Yes ❑ No

3.* Was only one lesion I & D'd ? ❑ Yes ❑ No

4.* Was a pack or drain instilled? ❑ Yes ❑ No

5.* Were there multiple simple lesions treated? ❑ Yes ❑ No

6.* Was the number of lesions treated documented? ❑ Yes ❑ No

7.* Was the lesion described as large? ❑ Yes ❑ No

8. Were postoperative instructions given? ❑ Yes ❑ No

9. Was the code selected correct? ❑ Yes ❑ No

10. If not, what was the proper code and why? _____

_____

_____ ___/___/___
Signature of Examiner Date

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MINOR PROCEDURE SURVEY (Continued)

Destruction of flat warts, molluscum contagiosum, or milia: 17100-17111

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Was the medical necessity for the treatment evidenced in the record? ❑ Yes ❑ No

3. Was the procedure described correctly? ❑ Yes ❑ No

4.* Were the number of lesions treated documented? ❑ Yes ❑ No

5. Was the code correctly stated? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner Date

Intralesional Injections: 11900-11901

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Was the condition for which the injections were made stated? ❑ Yes ❑ No

3. Was the medication injected stated? ❑ Yes ❑ No

4.* Was the number of injections (lesions) stated? ❑ Yes ❑ No

5. Was the procedure coded correctly? ❑ Yes ❑ No

6. Was the J code for the medication injected correctly coded? ❑ Yes ❑ No

If not, why not? _____

_____

_____

_____ ___/___/___
Signature of Examiner Date

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MOHS' MICROGRAPHIC SURGERY
17304-17310

1.* Is the medical record identified by:

a. Patient's name? ❑ Yes ❑ No
b. Date of service? ❑ Yes ❑ No

2.* Is there a path report to show the malignant nature of the lesion? ❑ Yes ❑ No

3. Is the location of the lesion documented? ❑ Yes ❑ No

4. Is the size of the lesion documented in cm's (diameter)? ❑ Yes ❑ No

5. Is the type of anesthesia noted? ❑ Yes ❑ No

6.* Is the procedure described properly? ❑ Yes ❑ No

7. Is the type of hemostasis noted? ❑ Yes ❑ No

8. Is there more than one lesion treated? ❑ Yes ❑ No

a. Is each destruction documented separately? ❑ Yes ❑ No

9. Is the dressing type stated? ❑ Yes ❑ No

10. Were postoperative instructions indicated as given? ❑ Yes ❑ No

11.* Are all stages charged for each lesion documented? ❑ Yes ❑ No

12. Are specimens over 5 documented if charged? ❑ Yes ❑ No

13.* Was the number of specimens correctly determined? ❑ Yes ❑ No

_____ ___/___/___
Signature of Examiner **Date**

MEDICARE COMPLIANCE COMMUNICATION

Please read the material indicated. As you complete this assignment, sign your name on the corresponding line to the right of your name and pass the communication to the person whose name is next on the list.

Your signature indicates that you have read the indicated material and that you have an operational understanding of its contents. Additionally, it indicates that you will incorporate the information into your work responsibility as directed by the Compliance Officer and/or any attachment to this sheet.

- ❑ Read all highlighted material
- ❑ Read article titled _____ page (s) _____
- ❑ Directive attached

Name:	**Signature:**	**Date:**
_____	_____	___/___/___
_____	_____	___/___/___
_____	_____	___/___/___
_____	_____	___/___/___
_____	_____	___/___/___
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_____	_____	___/___/___
_____	_____	___/___/___
_____	_____	___/___/___
_____	_____	___/___/___
_____	_____	___/___/___
_____	_____	___/___/___
_____	_____	___/___/___

The last person who signs on this list is to return this communication to the Compliance Officer.

Communication received by Compliance Officer on ___/___/___
Date

_____
Signature, Compliance Officer

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MEDICARE VIOLATION NOTICE

Date: ___/___/___

It is my concern that the following procedure or practice is in violation of the Medicare rules and regulations. I have described in detail below my understanding of the practice/procedure I believe to be in error. Additionally, I have identified individuals whom I believe to be committing the error.

I understand that I am not to sign this notice or identify myself in any way. I further understand that I am assured anonymity and protection from reprisal should my identity be discovered.

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

Signature, Compliance Officer

___/___/___
Date

Notes: _____

_____

_____

_____

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VII. CORRECTIVE ACTION

Effective Date: ___/___/___

When a reason for suspicion of misconduct is discovered the following action(s) will be taken:

A. Investigation

1. A prompt investigation by the Compliance Officer and/or others in management shall be initiated so that it can be determined whether a material violation has occurred.
2. The investigation may include interviews with persons covered under the scope of this program.
3. The investigation may include the examination of medical records, billing, coding, and documentation.
4. If the presence of the person suspected of material violations compromises the investigation, that person may be removed from the work assignment until the investigation is completed.
5. The integrity of any record(s) involved in an investigation will be retained by the Compliance Officer (or Risk Manager, if that position is present in the organization) under lock and key.

B. Reporting

If the governing body receives credible evidence of misconduct from any source and, after appropriate investigation, has established reasonable grounds to ascertain that a material violation did in fact occur, and that action violated either civil law, criminal law, or the rules and regulations governing federally funded health care programs, the governing body shall:

1. Notify the Office of the Inspector General (OIG) within 60 days of discovery.

   a. Identify your region from HHS Region Map at the end of this section.
   b. Refer to the appropriate Region sheet after the map in this section.
   c. The Office of Inspector General appears in each location with names and phone numbers of key personnel listed.

   (The names and numbers of personnel listed are subject to change.)

2. Department of Health and Human Services web site - http://www.hhs.gov/

3. The OIG shall be provided with any/all evidence collected or reported from any source.

   a. Address to contact HHS officials:

      The U.S. Department of Health and Human Services
      200 Independence Avenue, S.W.
      Washington, D.C. 20201

   b. Phone Number to contact officials of HHS:

      202-619-0257

4. The investigation should continue to conclusion.

5. The result of the internal investigation, upon completion, will be reported to the OIG.

C. Restitution

If investigation reveals that misconduct in fact did occur, the following action will be taken:

1. The facility recognizes that it has no right to retain any overpayment from a federal health care program.

2. Overpayments will be refunded promptly to:

   a. the Medicare program or third-party payor from which an overpayment was received, or
   b. the patient if the overpayment was received from the patient.

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HEALTH CARE FINANCING ADMINISTRATION
HCFA REGIONAL OFFICE: POLICY SPECIALISTS—REIMBURSEMENT
(HEALTH INSURANCE SPECIALISTS)
TEN FEDERAL REGIONS (I-X)

I. (MA, CT, VT, NH, ME, RI)
Fred Ross
HCFA – Region I
Room 2375, J.F.K. Building
Boston, MA 02203
Ph: 617-565-1263
Fax: 617-565-3856

II. (NY, PR)
Steve Lisker
HCFA – Region II
26 Federal Plaza, Room 38110
New York, NY 10278
Ph: 212-264-3841
Fax: 212-264-2790

III. (PA, NJ, VA, MD, DE, DC)
Mark Vogel
HCFA – Region III
Suite 216, The Public Ledger Building
150 S. Independence Mall West
Philadelphia, PA 19104
Ph: 215-861-4323
Fax: 215-861-4176

IV. (GA, TN, KY, MS, AL, FL, NC, SC)
AL, FL, SC: Colleen Carpenter
Ph: 404-562-7372
KY, GA: Sandra Wood
Ph: 404-562-7375
TN, NC, MS: Steve Schlachter
Ph: 404-562-7373
HCFA – Region IV
Atlanta Federal Center
61 Forsyth St., Suite 4T20
Atlanta, GA 30303-8909
Fax: 404-562-7386

V. (IL, IN, OH, WI, MI, MN, WV)
Frank Winter
HCFA – Region V
105 West Adams Street
15th Floor
Chicago, IL 60603
Ph: 312-886-0788
Fax: 312-886-5705

VI. (AR, LA, NM, TX, OK)
Rebecca Peal-Sconce
HCFA – Region VI
1301 Young, Room 833
Dallas, TX 75202
Phone: 214-767-6444
Fax: 214-676-0323

VII. (IA, NE, KS, MO)
Dale Ferguson (x3435)
HCFA – Region VII
601 E. 12th Street
Room 235
Kansas City, MO 64106
Ph: 816-426-5783
Fax: 816-426-7604

VIII. (CO, MT, ND, SD, UT, WY)
Rita Strub
Deana Becker (Coding Questions)
HCFA – Region VIII
1961 Stout Street, 5th Floor
Federal Office Building
Denver, CO 80294-3538
Ph: 303-844-6149 ext 315
Fax: 303-844-3753

IX. (CA, NV, AZ, HI)
Terese Strombeck
HCFA – Region IX
75 Hawthorne Street
5th Floor
San Francisco, CA 94105
Ph: 415-744-3633
Fax: 415-744-3761

X. (AK, WA, OR, ID)
Fay Baier, R.N., M.B.A.
HCFA – Region X
2201 Sixth Avenue
Mail Stop 45
Seattle, WA 98121
Ph: 206-615-2347
Fax: 206-615-2435

ALL E-MAIL ADDRESSES ARE: FIRST INITIAL WITH LAST NAME @HCFA.GOV
EXAMPLE: FRoss@hcfa.gov Note the states listed for each of the ten federal regions. Call only when all possible avenues have been addressed with the local Medicare carrier.

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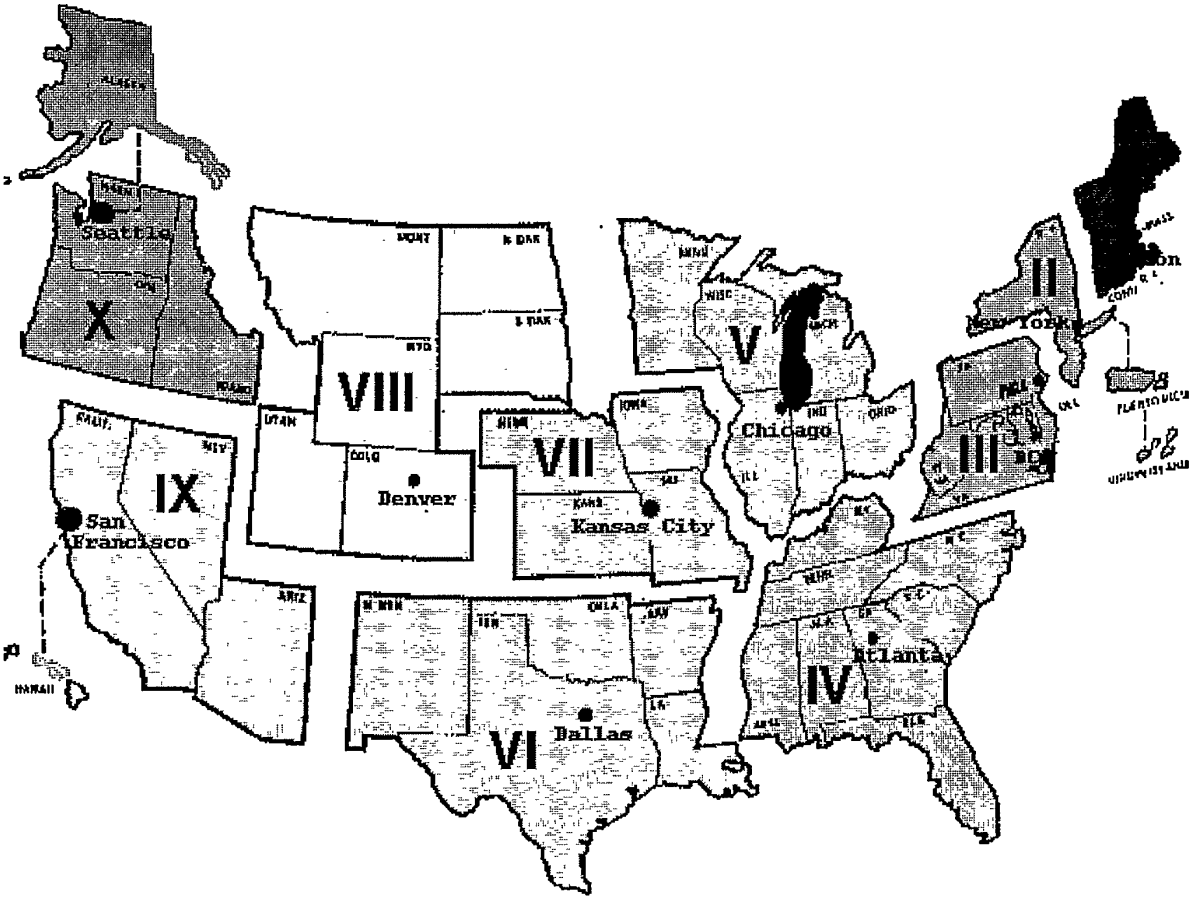
DEPARTMENT OF HEALTH & HUMAN SERVICES

Region Map



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DEPARTMENT OF HEALTH & HUMAN SERVICES

The following information was retrieved from the HHS website at http://www.hhs.gov/about/regions

Region I

Connecticut
Maine
Massachusetts
- HHS Region I Office in Boston
- FDA Northeast Region Office in Stoneham

New Hampshire
Rhode Island
Vermont

Regional Office — HHS Region I
John F. Kennedy Federal Building
Government Center
Boston, MA 02203

Director
Maureen Osolnik — 617-565-1500

Administration for Children and Families (ACF)
Director
Hugh Galligan — 617-565-1020

Administration on Aging (AoA)
Director
Thomas Hooker — 617-565-1158

Office of General Counsel
Chief Counsel (acting)
Nancy Nemon — 617-565-2383

Office for Civil Rights
Caroline Chang - 617-565-1340

Office of Inspector General
Audit
Richard Ogden — 617-565-2689
Investigations
Charles Bateman — 617-565-2660
Evaluation and Inspections
Mark Yessian — 617-565-1050

Health Care Financing Administration (HCFA)
Administrator
Sidney Kaplan — 617-565-1188

Health Resources Services Administration (HRSA)
Acting Field Coordinator
Robin Lawrence — 617-565-1456

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Food and Drug Administration (FDA)
Northeast Region (also includes New York)
Massachusetts Office Director
Arthur Beebe — 617-279-1720
Public Health Service (PHS)
Regional Administrator (acting)
Andrew Johnston — 617-565-1420
Minority Health Consultant - Boston
Janet Lee Scott-Harris — 617-565-4824
Family Planning Consultant (Office of Population Affairs)
James Sliker — 617-565-1060
Women's Health Coordinator
Cynthia Piltch — 617-565-4825

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Region II

New York

- HHS Region II Office in New York City
- FDA Northeast Region Office in Brooklyn

New Jersey
Puerto Rico
Virgin Islands

Regional Office — HHS Region II
Jacob K. Javits Federal Building
26 Federal Plaza
New York, NY 10278

Director
Alison E. Greene — 212-264-4600

Administration for Children and Families (ACF)
Director
MaryAnn Higgins — 212-264-2890

Administration on Aging (AoA)
Director
Thomas Hooker — 212-264-2976

Office of General Counsel
Chief Counsel
Annette Blum — 212-264-6373

Office for Civil Rights
(Acting)
Michael Carter — 212-264-3313

Office of Inspector General
Audit
John Tournour — 212-264-4620
Investigations
Linda Little — 212-264-9497
Evaluation and Inspections
Alan Meyer — 212-264-1998

Health Care Financing Administration (HCFA)
Administrator
William Toby — 212-264-4488

Health Resources Services Administration (HRSA)
Administrator
Gilberto Cardona — 212-264-2771

Food and Drug Administration (FDA)
Northeast Region (Regional Office also in Boston)

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850 Third Avenue
Brooklyn, NY 11232
New York Office Director
Arthur Beebe — 718-965-5300
Public Health Service (PHS)
Administrator
Raymond Porfilio — 212-264-2561
Minority Health Consultant
Sunchita (Tony) Tyson — 212-264-2127
Family Planning Consultant (Office of Population Affairs)
Barry Gordon — 212-264-2571
Women's Health Coordinator
Sandra Estepa — 212-264-4628

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Region III

Delaware
Maryland
Pennsylvania
- HHS Region III Office in Philadelphia
- FDA Mid-Atlantic Region Office in Philadelphia

Virginia
West Virginia
District of Columbia

Regional Office — HHS Region III
Suite 436, Public Ledger Building
150 S. Independence Mall West
Philadelphia, PA 19106-3499

Director
Lynn Yeakel — 215-861-4633

Administration for Children and Families (ACF)
Director
David Lett — 215-861-4099

Office of General Counsel
Chief Counsel
James Newman — 215-861-4461

Office for Civil Rights
Paul Cushing — 215-861-4441

Office of Inspector General
Audit
Thomas Robertson — 215-861-4470
Investigations
Michael Little — 215-861-4586
Evaluation and Inspections
Robert Vito — 215-861-4558

Health Care Financing Administration (HCFA)
Administrator
Charlene Brown — 215-861-4154

Health Resources Services Administration (HRSA)
Field Coordinator
Joseph Healey — 215-861-4363

Food and Drug Administration (FDA)
Mid-Atlantic Region (includes Ohio and Kentucky)
U.S. Customhouse
2nd and Chestnut Streets
Room 900
Philadelphia, PA 19106

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Director
Susan Setterberg — 215-597-8058
Public Health Service (PHS)
Regional Administrator
Anita Batman — 215-861-4629
Minority Health Consultant
Dorothy Kelly — 215-861-4618
Family Planning Consultant (Office of Population Affairs)
Louis Belmonte — 215-861-4641
Women's Health Coordinator
Rosa Myers — 215-861-4637

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Region IV

Alabama
Florida
Georgia
- HHS Region IV Office in Atlanta
- FDA Southeast Regional Office in Atlanta

Kentucky
Mississippi
North Carolina
South Carolina
Tennessee
- IHS Area Office in Nashville

Regional Office — HHS Region IV
Atlanta Federal Center
Suite 5B95
61 Forsyth Street
Atlanta, GA 30303-8909

Regional Director
Patricia Ford-Roegner — 404-562-7888
Regional Health Administrator
Jarrett Clinton — 404-562-7890
Emergency Preparedness
Gary Sirmons — 404-562-7911
Minority Health
Yvonne Johns — 404-562-7905
Family Planning (Office of Population Affairs)
Christino Rodriguez — 404-562-7900
Women's Health
Clara Cobb — 404-562-7904

Administration for Children and Families (ACF)
Regional Administrator
Steven Golightly — 404-562-2800

Administration on Aging (AoA)
Bi-Regional Administrator
John Diaz — 404-562-7591

Office of General Counsel
Chief Counsel
Bruce Granger — 404-562-7810

Office for Civil Rights
Regional Manager
Marie Chretien — 404-562-7858

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Office of Inspector General
Audit
Charles Curtis — 404-562-7800
Investigations
Albert Hallmark — 404-562-7603
Evaluation and Inspections
Jesse Flowers — 404-562-7723
Health Care Financing Administration (HCFA)
Regional Administrator
Rose Crum-Johnson — 404-562-7150
Division of Health Plans & Providers
George Jacobs — 404-562-7361
Division of Medicaid & State Operations
Eugene Grasser — 404-562-7401
Division of Financial Management & Program Initiatives
Dale Kendrick — 404-562-7301
Division of Beneficiary Services
Delores Heglar — 404-562-7250
Health Resources Services Administration (HRSA)
Field Coordinator
Ketty Gonzalez — 404-562-7980
Indian Health Service (IHS)
Nashville, TN Area Office
Director
Michael Tiger — 615-736-2400
Food and Drug Administration (FDA)
Southeast Region (Kentucky is in FDA Mid-Atlantic Region)
60 Eighth St., N.E.
Atlanta, GA 30309
Regional Food & Drug Director
John Turner — 404-347-4266

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Region V

Illinois

- HHS Region V Office in Chicago
- FDA Midwest Region Office in Chicago

Indiana
Michigan
Minnesota

- IHS Area Office in Bemidji

Ohio
Wisconsin

Regional Office — HHS Region V
105 West Adams Street
Chicago, IL 60603

Director
Hannah Rosenthal — 312-353-5160

Administration for Children and Families (ACF)
Director
Marion Steffy — 312-353-4237

Administration on Aging (AoA)
Director
Larry Brewster — 312-353-3141

Office of General Counsel
Chief Counsel
Donna Weinstein — 312-886-1708

Office for Civil Rights
Charlotte Irons — 312-886-2359

Office of Inspector General
Audit
Paul Swanson — 312-353-2621
Investigations
Michael Dyer — 312-353-2740
Evaluation & Inspections
William Moran — 312-353-9867

Health Care Financing Administration (HCFA)
Administrator
Dorothy Burk-Collins — 312-886-6432

Health Resources Services Administration (HRSA)
Acting Field Coordinator
Deborah Willis — 312-353-1711

Indian Health Service (IHS) Bemidji Area Office
Director
Kathleen Annette — 218-759-3412

Food and Drug Administration (FDA)
Midwest Region (includes North and South Dakota, but not Ohio)
20 North Michigan Avenue
Room 510
Chicago, IL 60602
Director
Burton Love — 312-353-9400
Public Health Service (PHS)
Regional Administrator
Allan Noonan — 312-353-1385
Minority Health Consultant
Mildred Hunter — 312-353-1385
Family Planning Consultant (Office of Population Affairs)
Janice Ely - 312-353-1700
Women's Health Coordinator (acting)
Dorretta Evans-Parker — 312-353-1700

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Region VI

Arkansas
Louisiana
New Mexico
- IHS Area Office in Albuquerque

Oklahoma
- IHS Area Office in Oklahoma City

Texas
- HHS Region VI Office in Dallas
- FDA Southwest Region Office in Dallas
- IHS Headquarters Engineering Services — Dallas Field Office
- Prevention Yellow Pages (Texas State's)

Regional Office — HHS Region VI
1200 Main Tower Building
Suite 1100
Dallas, TX 75202

Office of the Regional Director
Regional Director
Patricia Montoya — 214-767-3301
Executive Assistant
Don Perkins — 214-767-3301
Acting Regional Health Administrator
James Doss — 214-767-3879
Minority and Women's Health
Mary Bowers — 214-767-3879
Family Planning (Office of Population Affairs)
Evelyn Glass — 214-767-3072
Emergency Preparedness
Phillip Edgington — 214-767-3879

Administration for Children and Families (ACF)
Regional Administrator
Leon McCowan — 214-767-9648
Executive Officer
Betty Simmons — 214-767-9648
State and Tribal Programs
Barbara Bell-Robinson — 214-767-3749
Community Programs
Beverly Turnbo — 214-767-4090

Administration on Aging (AoA)
Regional Administrator
John Diaz — 214-767-2971

Office of General Counsel

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Chief Counsel
Gayla Fuller — 214-767-2995
Office for Civil Rights
Regional Manager
Ralph Rouse — 214-767-4056
Office of Inspector General
Audit
Donald Dille — 214-767-8415
Investigations
William Lucas — 214-767-8406
Evaluation & Inspections
Chester Slaughter — 214-767-3310
Health Care Financing Administration (HCFA)
Regional Administrator
Rose Crum-Johnson — 214-767-6427
Medicaid
Steve McAdoo — 214-767-6493
Medicare
Julia Kennedy — 214-767-6418
Health Standards and Quality
Roger Perez — 214-767-6301
Health Resources Services Administration (HRSA)
Acting Field Coordinator
Frank Cantu — 214-767-3872
Health Resources Delivery
Frank Cantu — 214-767-3872
Primary Care
Jay McGath — 214-767-6547
National Health Service Corps
Frank Cantu — 214-767-3872
Health Resources Development
Dan Error — 214-767-3910
Grants Management
Joyce Bailey — 214-767-3886
Indian Health Services (IHS)
Dallas, TX Engineering Services Headquarters Field Office
Director
Thomas Gallegos — 214-767-3491
Oklahoma City, OK Area Office
Director
Robert Harry - 405-951-3717
Albuquerque, NM Area Office
Director
Josephine Waconda — 505-766-2151

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Food and Drug Administration (FDA)
Southwest Region
7920 Elmbrook Drive
Room 102
Dallas, TX 75247
Regional Food and Drug Director
Edward Esparza — 214-655-8100
Dallas District Office
3310 Live Oak Street
Dallas, TX 75204
Acting District Director
Linda Collins — 214-655-5315
Dallas District Laboratory
3032 Bryan Street
Dallas, TX 75204
Director
Darryl Brown — 214-655-5307

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Region VII

Iowa
Kansas
Missouri

- HHS Region VII Office in Kansas City

Regional Office — HHS Region VII
601 E. 12th St.
Room 210
Kansas City, MO 64106

Office of the Regional Director
Regional Director
Kathleen Steele — 816-426-2821

Administration for Children and Families (ACF)
Regional Administrator
Linda Lewis — 816-426-3981

Administration on Aging (AoA)
Regional Administrator
Larry Brewster — 816-374-6015

Office of General Counsel
Chief Counsel
Samuel Borin — 816-426-6513

Office for Civil Rights
Regional Manager
John Halverson — 816-426-7277

Office of Inspector General
Audit
Barbara Bennett — 816-426-3591
Evaluation & Inspections
James Wolf — 816-426-5959
National External Audit Review Center
David Long — 816-374-6731

Health Care Financing Administration (HCFA)
Regional Administrator
Joe Tilghman — 816-426-5233

Health Resources Services Administration (HRSA)
Acting Field Coordinator
Hollis Hensley — 816-426-5296

Food and Drug Administration (FDA)
District Director
Michael Rogers — 913-752-2145

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Office of Public Health Science
Regional Health Administrator
Frank Ellis — 816-426-3291
Minority Health Consultant
William Mayfield — 816-426-3291
Family Planning Consultant
Elizabeth Curtis — 816-426-2924
Women's Health Coordinator
Joyce Townser — 816-426-2829
Program Support Center
Director
Barbara Gumminger — 816-426-3491

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Region VIII

Colorado
REGIONAL OFFICE
HHS REGION VIII

1961 Stout St., Room 1076
Denver, CO 80294
Director: Margaret Cary - 303-844-3372
Children's Hospital of Denver
University of Colorado Health Sciences Center / University Hospital
HHS Region VIII Office in Denver (see below for details)
FDA Southwest Region Office in Denver (see below for details)
Montana
IHS Area Office in Billings (see below for details)
North Dakota
South Dakota
IHS Area Office in Aberdeen (see below for details)
Utah
Wyoming

Administration for Children and Families (ACF)
Administrator - Beverly Turnbo - 303-844-3100 ext. 301

Administration on Aging (AoA)
Bi-Regional Administrator - Percy Devine - 303-844-2951

Office of General Counsel
Chief Counsel - Jay Swope - 303-844-5101 (x202)

Office for Civil Rights
Vada Kyle-Holmes - 303-844-2024

Office of Inspector General
- **Audit - Ronald Turner - 303-844-4221**

Health Care Financing Administration (HCFA)
Administrator - Mary Kay Smith - 303-844-2111

Health Resources Services Administration (HRSA)
Acting Field Coordinator - Barbara Bailey - 303-844-3202

Indian Health Service (IHS)
Aberdeen Area Office

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Director - Donald Bad Mocassin - 605-226-7581
Billings Area Office

Director - Duane Jeanotte - 406-247-7107
Food and Drug Administration (FDA) - Southwest Region - Denver Office
Director - Ronald Sims - 303-236-3000

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Region IX

Arizona
IHS Area Office in Phoenix (see below for details)
IHS Navajo Area Office in Window Rock (see below for details)
IHS Office of Health Program Research and Development in Tucson (see below for details)

California
HHS Region IX Office in San Francisco (see below for details)
IHS California Area Office in Sacramento (see below for details)
FDA Pacific Region Office in Oakland (see below for details)

Hawaii

Nevada

Guam

Trust Territory of the Pacific Islands

American Samoa

Regional Office - HHS Region IX
Federal Office Building
50 United Nations Plaza
San Francisco, CA 94012

Director
Grantland Johnson - 415-437-8500

Administration for Children and Families (ACF)
Administrator - Sharon Fuji - 415-556-7800

Administration on Aging (AoA)
Bi-Regional Administrator - Percy Devine - 415-437-8780

Office of General Counsel
Chief Counsel - Richard Waterman - 415-437-8189

Office for Civil Rights
Ira Pollack (acting) - 415-437-8310

Office of Inspector General
- **Audit - Lawrence Frelot - 415-437-8360**
- **Investigations - Robert Richardson - 415-437-7967**
- **Evaluation & Inspections - Kaye Kidwell - 415-437-7900**

Health Care Financing Administration (HCFA)
Administrator - Elizabeth Abbott - 415-744-3502

Health Resources Services Administration (HRSA)
Acting Field Coordinator - Gordon Soares - 415-556-3610

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Indian Health Service (IHS)

- **California Area Office - Sacramento**
  Director - Josephine Waconda - 916-566-7020 (ext 101)
- **Phoenix Area Office**
  Director - Don Davis 602-640-2052
- **Navajo Area Office - Window Rock, AZ**
  Director - John Hubbard - 520-871-5812
- **Office of Health Program Research and Development - Tucson, AZ**
  Director - Richard Ramirez - 520-295-2414

Food and Drug Administration (FDA) - Pacific Region - Oakland Office
Director - Ronald Johnson - 510-637-3960

Public Health Service (PHS)
Regional Administrator - Ronald Banks - 415-556-5810

- **Minority Health Consultant (vacant)**
  contact Ronald Banks - 415-556-5810
- **Family Planning Consultant · (Office of Population Affairs)**
  Jim Hauser - 415-437-8116
- **Women's Health Coordinator**
  Kay Strawder - 415-437-8119

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Region X

Alaska
IHS Area Office in Anchorage (see below for details)
Idaho
Oregon
IHS Area Office in Portland (see below for details)
Washington
HHS Region X Office in Seattle (see below for details)
FDA Pacific Region Office in Seattle (see below for details)

REGIONAL OFFICE
HHS REGION X
2201 6th Ave., Room 911F
Mail Stop RX-0
Seattle, WA 98121

Director - Patrick McBride - 206-615-2268

Administration for Children and Families (ACF)
Administrator - Stephen Henigson - 206-615-2547

Administration on Aging (AoA)
Administrator - Chisato Kawabori - 206-615-2298

Office of General Counsel
Chief Counsel - Patrick McBride - 206-615-2525

Office for Civil Rights
Carmen Palomera Rockwell - 206-615-2290

Office of Inspector General
- Audit - Lori Ahlstrand - 206-615-2252
- Investigations - Gerry Gibson - 206-615-2260

Health Care Financing Administration (HCFA)
Administrator - Nancy Dapper - 206-615-2306

Health Resources Services Administration (HRSA)
Acting Field Coordinator - Douglas Woods - 206-615-2490

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Indian Health Service (IHS)

- Anchorage, AK Area Office
  Director - G.H. Ivey - 907-257-1153
- Portland, OR Area Office
  Director - James Floyd - 503-326-2020

Food and Drug Administration (FDA) - Pacific Region - Seattle Office

Director - Roger Lowell - 206-486-8788

Public Health Service (PHS)

Regional Administrator - Richard Lyons - 206-615-2469

- Minority Health Consultant
  J. O'Neal Adams - 206-615-2475
- Family Planning Consultant - (Office of Population Affairs)
  Sharon Schnare - 206-615-2501
- Women's Health Coordinator
  Karen Matsuda - 206-615-2501
- Office of Emergency Preparedness
  Richard Lyons - 206-615-2469

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VIII. DISCIPLINE

Effective Date: ___/___/___

A. Employee Under Investigation

1. If, in the opinion of the Compliance Officer or supervisor, the presence of the employee under investigation may be a deterent to the investigation, the employee will be reassigned out of the area in question until the investigation has been concluded.
2. If the investigation leads to evidence that the employee has committed misconduct or fraud, the employee may be put on leave of absence until the conclusion of the investigation by both the facility and the Office of the Inspector General and the Justice Department.

B. Employee Found Guilty of Misconduct

1. Any suspected misconduct found to be upheld after appropriate investigation will result in the termination of the employment of the guilty employee.
2. Any employee separated from this facility for reason of misconduct, fraud or abuse of the Medicare program cannot expect a favorable reference, regardless of the efficiency with which they performed in any particular position.
3. Any entity inquiring for reference of an employee who has been separated from employment with this facility will be advised of the violation of this Compliance Policy.

C. Hiring Policy

1. Any applicant who has been guilty of misconduct at another facility will not be considered for employment.
2. Any applicant who was separated from this facility for reason of misconduct will not be considered for reemployment.

D. Retribution

1. Payback to Medicare in the form of overpayments, fines, sanctions for any abuse or fraudulent behavior will be made by the provider who committed the violation.

DISCIPLINARY ACTION

Name of Employee _____ Date ___/___/___

Position Held _____

Description of Violation: _____

_____

_____

_____

_____

Action Taken: _____

_____

_____

_____

_____

Monitor of Action Taken: _____

_____

_____

_____

_____

See Attachments:

1. _____
2. _____
3. _____
4. _____

Signature of Employee _____ Date ___/___/___

Signature of Compliance Officer _____ Date ___/___/___

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Medicare Baseline Test

All persons covered under the scope of the Dermatology Compliance Program of this facility and any candidate for employment must complete the Medicare Baseline Test.

The test is used to determine, not just the current knowledge of the testee, but to identify areas where education and/or training is needed to bring employees or new employees to a high degree of knowledge regarding the Medicare health care system.

The test score is not, in itself, a disqualifying agent for continued employment or employment.

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Medicare Baseline Test

Name of Testing Person _____ Date test taken ___/___/___

Multiple Choice (Please circle the letter indicating the correct response)

1. What is the annual Medicare Part B deductible?

   a. $100.00
   b. $75.00
   c. $300.00
   d. None of the above.

2. A participating Medicare provider is one who:

   a. Does not see Medicare patients.
   b. Sees Medicare patients, but collects from the patient directly and does not bill the Medicare program.
   c. Can choose to accept assignment on claims whenever he/she chooses.
   d. None of the above.

3. A participating Medicare provider may:

   a. Charge whatever he/she wants on the Medicare claim.
   b. Collect the 20% copayment and deductible from the patient at the time of service.
   c. File to Medicare electronically.
   d. All of the above.

4. The Medicare patient must sign a form giving the provider permission to:

   a. Bill the Medicare program for surgical supplies.
   b. Release medical information to the Medicare carrier and assign Medicare benefits to the provider who files an assigned claim.
   c. Collect the entire bill from the patient at the time of service.
   d. None of the above.

5. For clinical laboratory services the Medicare provider:

   a. Must accept assignment and accept the payment from Medicare as payment in full for the lab service.
   b. Cannot collect the 20% or the copayment.
   c. Cannot collect the annual deductible.
   d. All of the above.

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Medicare Baseline Test (continued)

6. If a Medicare patient has Medicare as a primary insurance and Medicaid as a secondary insurance and the provider does not participate in the Medicaid program, he/she must:

   a. Accept assignment on both Medicare and Medicaid.
   b. Accept assignment on the Medicare portion only and balance bill the Medicaid patient.
   c. Accept assignment only if he/she is a participating provider in Medicare.
   d. None of the above.

7. A provider must obtain a proper signature on file in order to submit claims for services provided to a Medicare patient:

   a. At least one time per year.
   b. Once every 5 years.
   c. Once for every 25 claims submitted.
   d. One signature is good for the lifetime unless the patient revokes the signature.

8. A provider can change his/her participation status:

   a. Every December.
   b. Any time he/she wants with a written 90-day notice to Medicare.
   c. One time every three years.
   d. None of the above.

9. Under the Medicare "Incident to" provision, a staff member:

   a. Can perform services which will be billed to Medicare if the doctor has written the order for the treatment in the chart within the last 30 days.
   b. Can perform services which will be billed to Medicare if the doctor is present in the office and available to assist if needed.
   c. Cannot perform services to the Medicare patient unless the physician is physically present in the room with the patient.
   d. Can perform services to the Medicare patient only if they are an R.N. or L.P.N.

10. A participating provider renders a service to a Medicare patient who has Medicare and a Medigap secondary policy through their spouses' employment. To file a claim for services rendered you must:

    a. File a nonassigned claim to the second policy first.
    b. File an assigned claim to the Medicare carrier .
    c. Collect the entire amount from the patient at the time and then file to both insurance plans.
    d. None of the above.

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Medicare Baseline Test (continued)

11. If the provider files to Medigap for a Medicare patient:

    a. The signature on file for Medicare is also sufficient to file Medigap claims.
    b. A separate signature on file must be obtained to file Medigap claims.
    c. Medigap claims processing does not require a signature.
    d. None of the above.

12. If two doctors routinely cover for one another and both are Medicare participating providers, the doctor who is covering and provided services should:

    a. Bill for the services he/she provided under their own provider number.
    b. Do not bill. The regular provider will bill for the services provided by the covering physician as if he/she had personally provided the services.
    c. Bill for the services of the other doctor using the other physician's provider number, but with a modifier.
    d. None of the above.

13. Medicare uses the current year CPT book as a source for codes that identify the services provided by physicians.

    a. CPT stands for Current Procedure Terminology.
    b. CPT is published every other year by the AMA.
    c. CPT represents the diagnosis codes.
    d. All of the above.

14. The ICD-9 book is the book in which:

    a. Diagnosis codes are listed and defined.
    b. Procedure codes are listed and defined.
    c. Drugs are listed and described .
    d. None of the above.

15. The –59 modifier is used to unbundle:

    a. Certain unrelated services performed on the same date of service by the same physician.
    b. All unrelated services performed on the same date of service.
    c. Certain unrelated services performed in the postoperative period.
    d. All unrelated services performed in the postoperative period.

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Medicare Baseline Test (continued)

16. In order to obtain a group number from Medicare:

    a. There must be at least two doctors in the practice, legally joined.
    b. There must be at least three doctors in the practice, legally joined.
    c. The group must be incorporated.
    d. None of the above.

17. The Correct Coding Initiative (Comprehensive Component Table and The Mutually Exclusive Table) are updated (revised):

    a. Once a year.
    b. Once a month.
    c. Twice a year.
    d. Quarterly.

18. In the Correct Coding Initiative tables, the codes appearing in Column II or in the "Component Column":

    a. Can never be billed.
    b. Can only be billed with a –59 modifier.
    c. Can only be billed with a –59 if it is unrelated to the Comprehensive Code or the code in Column I.
    d. Can only be billed if an operative report is submitted with the claim.

19. The -GA modifier means that:

    a. You are providing a medically unnecessary service to the Medicare patient and have informed the patient by explaining that situation to them and having them sign a "Waiver of Liability" form.
    b. The patient has been advised that they have not met their deductible.
    c. Medicare HMO now covers the service.
    d. None of the above.

20. If a nonparticipating provider performs surgical services in excess of $500.00 for a single service:

    a. The provider must accept assignment on the claim.
    b. The claim must be filed on paper with an operative report attached.
    c. A written estimate must be provided to the patient indicating how much the "out of pocket" money they must anticipate spending.
    d. All of the above.

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Medicare Baseline Test (continued)

21. As of 1-1-98, the provider can bill for an intermediate repair (layer closure) when a separate layer of deeper tissue was closed in addition to the epidermis if:

    a. Fascial tissue is repaired.
    b. At least 10 "deeper" stitches were taken.
    c. The lesion excised was benign and is at least 6 mm in diameter or malignant.
    d. All of the above.

22. The Medicare patient receives a service from a participating provider for which he is charged $150.00. The patient has not met their Medicare deductible for the calendar year. Medicare's approved amount for the service is $87.77. How much are you allowed to collect from the patient at the time of service?

    a. $100.00
    b. $ 87.77
    c. $ 62.23
    d. $150.00

23. The participating physician provides a service to the Medicare patient for which he/she charges $150.00. Medicare allows $87.77. The patient has met their deductible. What amount of money can be collected from the Medicare patient at the time of service?

    a. $150.00
    b. $ 87.77
    c. $ 17.55
    d. None of the above.

24. The physician can automatically write off the Medicare patient's copayment if :

    a. The patient is a close personal friend.
    b. The patient is a physician.
    c. The patient is a close relative.
    d. None of the above.

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Medicare Baseline Test (continued)

True False Questions:

The following questions are True or False. Please circle the correct response.

1.	T	F	A new patient is one who has had no professional services for a period of three years.
2.	T	F	The suffix "A" behind the Medicare beneficiary's 9-digit Social Security Number on the Medicare card means the patient is a male.
3.	T	F	The place of service designator for doctor's office is "21".
4.	T	F	A Skilled Nursing Facility (SNF) is the same thing as a Nursing Home.
5.	T	F	A provider of care must accept Medigap if the patient has this type of coverage.
6.	T	F	Medicare never pays for surgical trays.
7.	T	F	If medically necessary, Medicare will approve an intermediate (layered closure) in addition to the excision.
8.	T	F	A patient was seen by the physician as a new patient on 1-1-94. On 3-3-96 they received a prescription refill by phone. When the physician saw the patient on 3-3-97 they were considered as a new patient.
9.	T	F	A physician can file for reimbursement for dressing supplies to Medicare Part B.
10.	T	F	Durable Medical Equipment claims are billed to the local Medicare carrier.
11.	T	F	A provider can purchase the technical component of the pathology service (e.g., the slide preparation). He/she can only mark up the cost charged to him/her by the preparing lab by 10%.

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Medicare Baseline Test (continued)

12. T F If Medicare denies a claim, the first step to take in an effort to have the denial reversed is to have the claim reviewed.

13. T F The "J" codes are HCPCS codes for billing Medicare for drugs that are "injected" into the patient during treatment in the office.

14. T F If an excision is performed and the wound is repaired with a flap, both the excision and the flap can be billed as long as the –59 modifier is attached to the flap.

15. T F If a provider is not paid properly the first step is to request a Review. The second step is called a "Hearing."

16. T F Medigap is a program Medicare offers to participating physicians wherein a claim is automatically transferred by the carrier to a secondary insurance that covers the "patient's part" of Medicare approved services.

17. T F All secondary/supplemental plans are Medigap plans because they fill the "gap" between what Medicare pays and what the patient owes.

18. T F Medicare does not pay for CPT code 99025, initial visit performed on the same date as a starred procedure.

19. T F Services beginning with an "8" must be filed with the UPIN or Payer ID number entered on the claim form indicating the "requesting physician" for a referred service.

20. T F Medicare will pay for the physician to see a patient in a Skilled Nursing Facility, one visit per day, but will only allow one visit per month in a Nursing Home.

21. T F A repair after Mohs' surgery can be performed on the same day as Mohs and is exempt from the multiple surgery rules.

22. T F The cost of medication injected into the patient by subcutaneous, intramuscular, or intralesional injections can be recovered by billing the appropriate J Code for the medication and its dosage.

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Medicare Baseline Test (continued)

Fill in the Blank

1. An inpatient consultation (CPT codes 99251-99255) can be charged _____ time(s) per admission.

2. In order to bill a 99203, _____ areas of the body (minimally) must be examined.

3. The only Evaluation and Management service which can be billed when the physician does not personally see the patient, but is present in the facility and seen by the assistant to the physician, is CPT code_____.

4. The three key components in documenting an Evaluation and Management services are History, Physical Examination, and _____.

5. For new patients, all _____ of the key components of evaluation and management service must be met.

6. For established patients, any _____ of the _____ key components of Evaluation and Management services must be met.

7. _____is the place of service designator for a service provided to a patient who is an inpatient in the hospital.

8. When greater than 50% of the physician to patient face-to-face time in Evaluation and Management is spent in counseling, the level of the visit can be based on _____.

9. When the physician has advised the patient the service may not be covered, and the patient is expected to assume the financial liability, the patient should be asked to sign a _____form.

10. The patient part of the approved amount for most services provided in physician's offices is _____%.

11. The surgeon performing Mohs' also acts as the _____ in that he/she reads the slides prepared from the tissue removed and makes the judgement of whether or not the diseased tissue has been completely removed.

12. Participating providers must accept _____ for covered services they provide to the Medicare patient.

13. Nonparticipating Medicare providers can collect from Medicare at the time of service up to the _____ _____.

14. All clinical laboratory services provided to the Medicare patient are approved at _____%.

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MEDICARE BASELINE TEST ANSWER KEY

Multiple Choice:

1. a
2. d
3. d
4. b
5. d
6. b
7. d
8. a
9. b
10. b
11. b
12. a
13. a
14. a
15. a
16. a
17. d
18. c
19. a
20. c
21. c
22. b
23. c
24. d

True/False

1. T
2. F
3. F
4. F
5. F
6. F
7. T
8. F
9. F
10. F
11. F
12. T
13. T
14. F
15. T
16. T
17. F
18. T
19. T
20. T
21. T
22. T

Fill In The Blanks:

1. One
2. 12
3. 99211
4. Medicare Decision Making
5. Three
6. Two of the three
7. 21
8. Time
9. (Notice of)Waiver of Liability
10. 20%
11. Pathologist
12. Assignment
13. Limiting Charge
14. 100%

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Medicare Assignment

What does **"accept assignment"** mean?

The doctor has a **"charge"** for each service.
Medicare has an **"approved amount"** for each service. (The approved amount is the most they will pay for any given service.)

The doctor must "write-off" the difference between his/her "charge" and Medicare's "approved amount."

Medicare pays the doctor 80% of the "approved amount."

The patient is responsible to pay 20% of the "approved amount" and any unmet deductible to the doctor.

Example:

Charge	$100.00
Medicare Approved	80.00
Doctor Write-Off	20.00
Medicare Approved	80.00
Medicare Pays 80%	64.00
Patient Pays 20%	$16.00

Payment for your 20% and any unmet deductible is required at the time of service. If you have secondary insurance that pays some or all of the 20% copayment and deductible, ask the doctor if they will file to your secondary carrier.

Explanation of Medicare Patient Responsibility for Nonparticipating Physicians

The doctor is a nonparticipating provider of services to the Medicare insured patient in the Medicare program.

This means that the doctor will:

1. File a claim to Medicare for you, so that Medicare will pay you directly.

2. The doctor will limit charges for Medicare patients for services rendered to the limiting charge amount provided by your Medicare carrier. This charge is slightly higher than the Medicare approved amount. (The approved amount is the most Medicare will pay for any given service to a participating doctor.)

Example:

Medicare Limiting Charge ---------- $115.00
Patient Pays Limiting Charge ---------- $115.00

Medicare Approved Amount ---------- $100.00
Medicare Pays Patient 80% ---------- $80.00

The difference between the Limiting Charge and the Medicare approved amount is the patient's responsibility. You may bill your secondary insurance for the difference in what Medicare paid and the actual amount you paid your doctor.

OVERPAYMENT FORM

Date: ___/___/___

Provider of care: _____ Provider Number: _____

Patient: _____

Medicare/Insurance provider number: _____

Date of service: _____

Amount overpaid: _____

Reason for overpayment: _____

_____

_____

_____

_____

We are attaching a check in the amount of _____ which represents an overpayment for the above patient.

Attached is a copy of the EOMB which includes the ICN (Internal Control Number). This should assist you in correctly crediting this account.

Thank you,

Insurance Clerk

Medicare Patient Registration

Name: _____ ❑ Jr ❑ Sr
First *Middle* *Last*

Prefer to be called: _____ Title: ❑ Mr. ❑ Mrs. ❑ Ms. ❑ Miss

Address: _____
Street # *Street Name* *Apt#*

_____
City *State* *Zip*

Employer: _____ Address: _____

Employer Phone: _____

Home Phone: _____ Date of Birth: _____
Month / Day / Year

Work Phone: _____

Social Security #: _____

Answer questions below by placing a check in the appropriate column:

YES	NO	
❑	❑	Have you recently joined a Medicare HMO? If yes, identify: _____
❑	❑	Do you or your spouse work in a company which has more than 20 employees and have coverage through the insurance at that job?
❑	❑	Are you covered by a HMO/PPO which makes Medicare secondary?
❑	❑	Is this illness covered by the VA (Veteran's Administration)?
❑	❑	Is this illness covered by the Federal Black Lung or End-Stage Renal Disease Program?
❑	❑	Is this illness due to an automobile accident?
❑	❑	Is this illness due to an injury at work?
❑	❑	Are you receiving Medicaid?

- Over -

This office is required to keep your signature on file authorizing us to file claims to Medicare for you and to release information to that payor if they require it for the proper consideration of a claim. Please read and sign the following statement:

I authorize any holder of medical or other information about me to release to the Social Security Administration and Health Care Financing Administration or its intermediaries or carrier any information needed for this or a related Medicare claim. I permit a copy of this authorization to be used in place of the original, and request payment of medical insurance benefits either to myself or the party who accepts assignment. Regulations pertaining to Medicare assignment of benefits apply.

_____ _____

Signature as it appears on Medicare Card Date

If you have a supplemental policy and it is a MEDIGAP policy to which your Medicare Carrier automatically "crosses over," we are required to keep a separate signature on file:

I request authorized MEDIGAP benefits be made on my behalf for any services furnished to me. I authorize any holder of medical information to release to the above MEDIGAP carrier any information needed to determine these benefits or the benefits payable for related services.

_____ _____

Signature as it appears on Medigap Card Date

Do we have your permission to:

Leave a message on your answering machine? ❑ YES ❑ NO

May we call you at work? ❑ YES ❑ NO

Please present your insurance cards and your photo identification to the receptionist. The receptionist will make a copy and return them to you promptly.

Thank you for choosing this office to assist in caring for your skin.

Medicare/Insurance Claim Review

Date: _____/_____/_____ Birth Date: _____/_____/_____

Patient Name: _____

Policy Number: _____ Group Number: _____

Date of Service: _____/_____/_____

Reason for Review:

1. Wrong Code was filed in error by ❑ our insurance clerk, ❑ by your clerk.
   Please replace code _____. The correct code should be _____.
2. Carrier paid incorrectly for Code _____. The correct reimbursement should be $ _____.
3. Wrong date of service was filed in error by ❑ our insurance clerk, ❑ your insurance clerk.
4. Carrier's coder omitted the following charge and code which appeared on the claims submitted:
   Code _____ Charge $ _____
5. ICD-9 Code to justify the service rendered was omitted by our coder. The omitted/correct ICD-9 Code was _____.
6. Visits were denied based on the diagnosis given. Proper Diagnosis code is _____.
7. ❑ Visit: ❑ Procedure: denied as over carrier's utilization limits. Please see attached letter to justify extensions of these limits.
8. Carrier indicated that the patient is covered by another plan that is Primary. This is incorrect. Patient indicates you are Primary.
9. The procedure was denied as medically not necessary. Documentation to support the medical necessity of this service is attached.
10. ❑ Our clerk: ❑ Carrier's clerk: failed to enter correct number of times (units) procedure was performed. Correct units are as follows:
    DOS _____ Code _____ Units _____ Charge Total $_____
11. Multiple Surgical Procedures:
    ❑ Carrier failed to approve any procedure at 100%.
    ❑ Carrier approved incorrect procedure at 100%.
    Carrier should have approved code _____ @ 100%/50% instead of _____.
    Carrier should have approved code _____ @ 100%/50% instead of _____.
    Carrier should have approved code _____ @ 100%/50% instead of _____.
12. Modifiers omitted by: ❑ our insurance clerk ❑ your insurance clerk
    ❑ -24 ❑ -25 ❑ -51 ❑ -58 ❑ -59 ❑ -79 ❑ -GA ❑ ____
    The modifiers should be attached to code(s)

❑ -24	_____	_____	❑ -25	_____	_____
❑ -50	_____	_____	❑ -51	_____	_____
❑ -58	_____	_____	❑ -59	_____	_____
❑ -79	_____	_____	❑ -GA	_____	_____
❑ ____	_____	_____	❑ ____	_____	_____

13. The following E/M visit was denied as included in the global surgical fee. In fact, the service was a significant separately identifiable service provided above and beyond the procedure. Please reconsider.
    Code _____ Modifier_____ Charge $ _____

We kindly request review of this denial based on the following:

_____

_____

_____

Medical History

Patient: _____ Date: _____

Reason for today's visit: _____

Are you allergic to any medications? ❑ YES ❑ NO If yes, list:
1. _____ 2. _____

List all Medications you are currently taking:
1. _____ 3. _____
2. _____ 4. _____

Do you have now, or have you ever had diseases or conditions of: (Please check YES or NO)

Lungs:	YES	NO
Bronchitis	❑	❑
Emphysema	❑	❑
Asthma	❑	❑
Chronic Cough	❑	❑
Morning Cough	❑	❑

Vascular:		
High Blood Pressure	❑	❑
Chest Pain	❑	❑
Heart Attack	❑	❑
Heart Murmur	❑	❑
Irregular HeartBeat	❑	❑
Pacemaker	❑	❑
Phlebitis	❑	❑

Other Systemic:	YES	NO
Diabetes	❑	❑
Thyroid	❑	❑
Kidney	❑	❑
Bladder	❑	❑
Stomach	❑	❑
Bowel	❑	❑
Hepatitis or Yellow Skin	❑	❑
Glaucoma	❑	❑
Arthritis/Joint Deformity	❑	❑
Convulsions, Epilepsy or Seizures	❑	❑
Fainting	❑	❑

Do you drink alcohol? ❑ YES ❑ NO If YES _____ drinks per day
Do you use IV drugs? ❑ YES ❑ NO If YES, what? _____ How much? _____
Have you had or have you been exposed to HIV (AIDS) ? ❑ YES ❑ NO
Have you ever had dental anesthesia (Novacaine)? ❑ YES ❑ NO Any bad reaction? ❑ YES ❑ NO

Skin:
When you are exposed to sun do you: ❑ Tan only ❑ Tan and burn ❑ Burn
Have you ever had skin cancer? ❑ YES ❑ NO
Has anyone in your family had skin cancer? ❑ YES ❑ NO If YES, Who? _____
Do you have a history of any specific skin diseases? ❑ YES ❑ NO
If yes, please list: _____
List any other disease or condition we should know about: _____
List surgical procedures you have had in the last 6 months: _____

Please answer the following questions:

A. Do you smoke? ❑ YES ❑ NO If yes, how much: _____
B. Do you bleed easily? ❑ YES ❑ NO
C. (Women) Are you pregnant? ❑ YES ❑ NO Due Date: _____
D. Do you have artificial joint(s)? ❑ YES ❑ NO
E. What is your occupation ? _____
F. What are your hobbies? _____

Completed by: ❑ Patient
❑ Medical Assistant _____ Initials

_____ Signed by Physician Date

_____ Reviewed by Date

Advance Notice For Waiver of Liability

Pat Name : _____ SS #: _____-____-_____ Date: __/__/__

Procedure Code(s): _____ Diagnosis Code: _____

Physician Notice:

"Medicare will only pay for services that it determines to be 'reasonable and necessary' under section 1862 (a) (1) of the Medicare Law. If Medicare determines that a particular service, although it would otherwise be covered, is 'not reasonable and necessary' under Medicare program standards, Medicare will deny payment for that service. I believe that, in your case, Medicare is likely to deny payment for (specify particular service(s)) for the following reasons: (give your reason(s) for your belief)."

Beneficiary Agreement:

"I have been notified by my physician that he or she believes that, in my case, Medicare is likely to deny payment for services identified above, for the reasons stated. If Medicare denies payment, I agree to be personally and fully responsible for payment."

_____

Procedure Procedure Code

_____

Patient Signature Date

_____

Provider Signature Date

Possible Reasons For Denials

1. Medicare usually does not pay for removal/treatment of benign, asymptomatic lesions.
2. Medicare usually does not pay for cosmetic procedures.
3. Medicare usually does not pay for this many visits or treatments.
4. Medicare usually does not pay for this type of equipment.
5. Medicare does not pay for this lab test.
6. Medicare usually does not pay for routine physical examinations, tests or preventative screenings.
7. Medicare usually does not pay for immunizations except in emergencies such as injury or immediate risk of infection or pneumococcal vaccination.
8. Services performed to immediate relatives or members of the household.
9. Medicare does not pay for this treatment because it has not yet been proven effective.

Patient's Name:_____ Medicare # (HICN):_____

ADVANCE BENEFICIARY NOTICE (ABN)

NOTE: You need to make a choice about receiving these health care items or services.

We expect that Medicare will not pay for the item(s) or service(s) that are described below. Medicare does not pay for all of your health care costs. Medicare only pays for covered items and services when Medicare rules are met. The fact that Medicare may not pay for a particular item or service does not mean that you should not receive it. There may be a good reason your doctor recommended it. Right now, in your case, **Medicare probably will not pay for –**

Items or Services:
Because:

The purpose of this form is to help you make an informed choice about whether or not you want to receive these items or services, knowing that you might have to pay for them yourself. Before you make a decision about your options, you should **read this entire notice carefully.**

- Ask us to explain, if you don't understand why Medicare probably won't pay.
- Ask us how much these items or services will cost you (**Estimated Cost: $**_____), in case you have to pay for them yourself or through other insurance.

PLEASE CHOOSE **ONE** OPTION. CHECK **ONE** BOX. **SIGN & DATE** YOUR CHOICE.

O Option 1. YES. I want to receive these items or services.

I understand that Medicare will not decide whether to pay unless I receive these items or services. Please submit my claim to Medicare. I understand that you may bill me for items or services and that I may have to pay the bill while Medicare is making its decision. If Medicare does pay, you will refund to me any payments I made to you that are due to me. If Medicare denies payment, I agree to be personally and fully responsible for payment. That is, I will pay personally, either out of pocket or through any other insurance that I have. I understand I can appeal Medicare's decision.

O Option 2. NO. I have decided not to receive these items or services.

I will not receive these items or services. I understand that you will not be able to submit a claim to Medicare and that I will not be able to appeal your opinion that Medicare won't pay.

_____ _____

Date **Signature of patient or person acting on patient's behalf**

NOTE: Your health information will be kept confidential. Any information that we collect about you on this form will be kept confidential in our offices. If a claim is submitted to Medicare, your health information on this form may be shared with Medicare. Your health information which Medicare sees will be kept confidential by Medicare.

OMB Approval No. 0938-0566 Form No. CMS-R-131-G (June 2001)

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DERM CODING CONSULT

Published by the American Academy of Dermatology

Volume 5, Number 3 September 2001

NEWS BRIEFS

CMS Issues National Coverage Policy on Actinic Keratoses
After over five years of concerted effort by the Academy, on July 19, 2001, the Center for Medicare and Medicaid Services (CMS formerly HCFA) issued a national coverage determination on Medicare coverage for treatment of actinic keratoses. The full text of the memo is available at **www.hcfa.gov/coverage** which:

(1) describes actinic keratosis (AK) and methods of managing this skin lesion;

(2) reviews the history of Medicare's coverage of management of actinic keratosis and provides a timeline of recent activities;

(3) presents and analyzes the relevant scientific and clinical data related to actinic keratosis; and

(4) delineates the reasons for making a positive national coverage decision.

CMS AK Decision
"The Coverage Issues Manual will be revised to indicate that Medicare will cover the destruction of actinic keratosis, without restrictions based on lesion or patient characteristics, using surgical or medical treatment methods, including but not limited to:

- **cryosurgery with liquid nitrogen,**
- **curettage,**
- **excision, and**
- **photodynamic therapy.**

CMS expects that practitioners will maintain sufficient information, as required under 42 CFR § 424.5(a)(6)[37], to enable them to demonstrate entitlement to Medicare reimbursement for covered procedures and services."

continued on page 6

MEDICARE REVISES ADVANCE BENEFICIARY NOTICE

The Centers for Medicare and Medicaid (CMS, formerly HCFA) has made significant changes to the Advance Beneficiary Notice (ABN). In response to ongoing complaints from physicians regarding the tone and complexity of the ABN form, CMS committed to revise it as part of the Physician Regulatory Initiative Taskforce (PRIT) efforts to reduce the administrative burden on doctors. Simplifying the advance beneficiary notice was among the top five priority issues recently identified by doctors for HCFA to address and was given a fast track development.

The ABN form is given annually to millions of Medicare beneficiaries before they receive a medical service that Medicare may not pay for. The new one-page version of the form, has been redesigned to make it more readable and easier for the Medicare beneficiary to understand. The revised form is available on the HCFA Web site at **http://www.hcfa.gov/regs/prdact95.htm**. The new ABN form may also be photocopied from page 7 of this publication and put into immediate use.

In April, beneficiaries, health care providers and others were requested to send their comments on the new ABN to the Office of Management and Budget (OMB). OMB approved the revised Notice for use in June. The revised form will be published in the Medicare Carriers Manual in late August. However, CMS has advised the Academy as well as other medical specialty societies that doctors may begin using the new form at once.

"Advance notices are given out each year to beneficiaries who may not know whether Medicare will pay for their particular medical service," HHS Secretary Tommy G. Thompson said. "We heard suggestions and recommendations that helped us improve these forms so Medicare beneficiaries know what the paper they are given really means."

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Derm Coding Consult is funded by an educational grant from the Dermatology Products Division of Schering Pharmaceuticals.

MEDICARE REVISES ADVANCE BENEFICIARY NOTICE

continued from page 1

A dermatologist may notify a beneficiary that Medicare probably will not pay for a cosmetic service or item. If the beneficiary still wants to get that service, the beneficiary will be asked to sign an agreement that the patient will pay for the service if Medicare does not pay for it. The revised form alerts beneficiaries they need to decide whether they want to receive medical items or services which may not be reimbursable by Medicare.

A major objection to the prior ABN was the tone of its language which seemed to imply that the physician was suggesting medically unnecessary services. The new form clarifies to the beneficiary that:

> "Medicare does not pay for all of your health care costs. Medicare only pays for covered items and services when Medicare rules are met. The fact that Medicare may not pay for a particular item or service does not mean that you should not receive it. There may be a good reason your doctor recommended it. Right now, in your case, Medicare probably will not pay" for the item or service.

The form also advises the beneficiary to ask for a further explanation if it is unclear why Medicare probably will not pay and to check how much the item or service will cost, either out-of-pocket or through other insurance. The beneficiary then is asked to check one of two options, and sign and date the form.

CODING UPDATE

continued from page 3

The example given discusses venipuncture performed in the office. In addition to coding for the venipuncture, "99000 should be reported when the physician's office centrifuges the specimen, separates the serum and labels, and packages the specimens for transport to the laboratory."

Medicare does not pay for this code as it is classified as a bundled service. However, this code is reimbursable by many of the insurance companies.

Order Coding Books Now

CPT 2002 will contain more than 700 code changes. Also included will be the new Category II and Category III codes. The Category II codes are for performance measurement. The Category III codes are for emerging technologies.

As performance measurements, CPT Category II codes will be identified by a 5-digit number with the letter in the last position. These codes are optional use codes and will not be assigned physician work value. They are not required for correct coding.

As emerging technologies, CPT Category III codes are used only for data collection purposes on assessing new procedures and services. These codes will likewise be alphanumeric with the letter in the last position. The additional instructions in the 2002 CPT book will guide you in the use of these two new code sets.

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ITEM(S) CANNOT BE SCANNED

DESCRIPTION

pamphlet

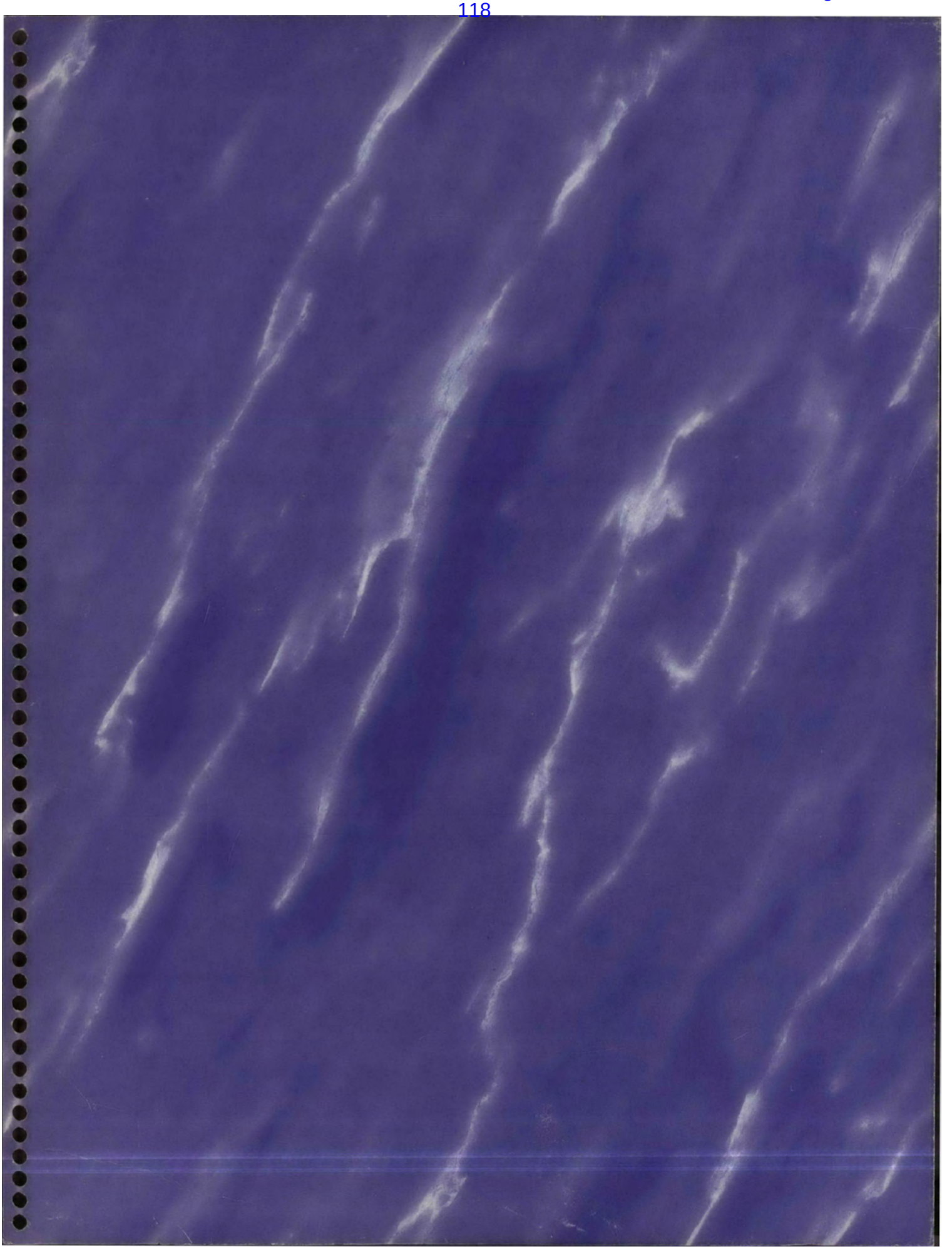
Official DocLab Instruction(s) – Revised 10-Apr-2014

Abbreviations/Symbols Log

Abbreviation	Definition / Description

Initials Log

Date	Print Name/Address	SS#	Signature	Initials



AO 245B (Rev. 11/16) Judgment in a Criminal Case
v1 Sheet 1

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF IOWA

UNITED STATES OF AMERICA
v.
Richard Lee Hauser, M.D.

JUDGMENT IN A CRIMINAL CASE

Case Number: 4:16-cr-00157-001

USM Number: 177733-030

P. Gail Brashers-King
Defendant's Attorney

THE DEFENDANT:

☑ pleaded guilty to count(s) One and Two of the Information filed October 19, 2016

☐ pleaded nolo contendere to count(s) which was accepted by the court.

☐ was found guilty on count(s) after a plea of not guilty.

The defendant is adjudicated guilty of these offenses:

Title & Section	Nature of Offense	Offense Ended	Count
18 U.S.C. § 1347	Health Care Fraud	05/09/2012	One
18 U.S.C. § 1347	Health Care Fraud	05/30/2012	Two

☐ See additional count(s) on page 2

The defendant is sentenced as provided in pages through 7 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.

☐ The defendant has been found not guilty on count(s)

☐ Count(s) ☐ is ☐ are dismissed on the motion of the United States.

It is ordered that the defendant must notify the United States attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid. If ordered to pay restitution, the defendant must notify the court and United States attorney of material changes in economic circumstances.

February 28, 2017
Date of Imposition of Judgment

Robert W. Pratt
Signature of Judge

Robert W. Pratt, U.S. District Judge
Name of Judge Title of Judge

February 28, 2017
Date

DEFENDANT: Richard Lee Hauser, M.D.
CASE NUMBER: 4:16-cr-00157-001

IMPRISONMENT

The defendant is hereby committed to the custody of the United States Bureau of Prisons to be imprisoned for a total term of:

Two months as to Counts One and Two of the Information filed on October 19, 2016, both counts to be served concurrently.

☐ The court makes the following recommendations to the Bureau of Prisons:

☐ The defendant is remanded to the custody of the United States Marshal.

☐ The defendant shall surrender to the United States Marshal for this district:

☐ at _____ ☐ a.m. ☐ p.m. on _____

☐ as notified by the United States Marshal.

☑ The defendant shall surrender for service of sentence at the institution designated by the Bureau of Prisons:

☐ before on _____

☑ as notified by the United States Marshal.

☐ as notified by the Probation or Pretrial Services Office.

RETURN

I have executed this judgment as follows:

Defendant delivered on _____ to _____

a _____ , with a certified copy of this judgment.

_____
UNITED STATES MARSHAL

By _____
DEPUTY UNITED STATES MARSHAL

DEFENDANT: Richard Lee Hauser, M.D.
CASE NUMBER: 4:16-cr-00157-001

SUPERVISED RELEASE

Upon release from imprisonment, the defendant shall be on supervised release for a term of :
3 years as to Counts One and Two of the Information filed on October 19, 2016, both counts to be served concurrently.

MANDATORY CONDITIONS

1. You must not commit another federal, state or local crime.
2. You must not unlawfully possess a controlled substance.
3. You must refrain from any unlawful use of a controlled substance. You must submit to one drug test within 15 days of release from imprisonment and at least two periodic drug tests thereafter, as determined by the court.
   - ☐ The above drug testing condition is suspended, based on the court's determination that you pose a low risk of future substance abuse. *(check if applicable)*
4. ☐ You must cooperate in the collection of DNA as directed by the probation officer. *(check if applicable)*
5. ☐ You must comply with the requirements of the Sex Offender Registration and Notification Act (42 U.S.C. § 16901, *et seq*.) as directed by the probation officer, the Bureau of Prisons, or any state sex offender registration agency in which you reside, work, are a student, or were convicted of a qualifying offense. *(check if applicable)*
6. ☐ You must participate in an approved program for domestic violence. *(check if applicable)*

You must comply with the standard conditions that have been adopted by this court as well as with any other conditions on the attached page.

DEFENDANT: Richard Lee Hauser, M.D.
CASE NUMBER: 4:16-cr-00157-001

STANDARD CONDITIONS OF SUPERVISION

As part of your supervised release, you must comply with the following standard conditions of supervision. These conditions are imposed because they establish the basic expectations for your behavior while on supervision and identify the minimum tools needed by probation officers to keep informed, report to the court about, and bring about improvements in your conduct and condition.

1. You must report to the probation office in the federal judicial district where you are authorized to reside within 72 hours of your release from imprisonment, unless the probation officer instructs you to report to a different probation office or within a different time frame.
2. After initially reporting to the probation office, you will receive instructions from the court or the probation officer about how and when you must report to the probation officer, and you must report to the probation officer as instructed.
3. You must not knowingly leave the federal judicial district where you are authorized to reside without first getting permission from the court or the probation officer.
4. You must answer truthfully the questions asked by your probation officer.
5. You must live at a place approved by the probation officer. If you plan to change where you live or anything about your living arrangements (such as the people you live with), you must notify the probation officer at least 10 days before the change. If notifying the probation officer in advance is not possible due to unanticipated circumstances, you must notify the probation officer within 72 hours of becoming aware of a change or expected change.
6. You must allow the probation officer to visit you at any time at your home or elsewhere, and you must permit the probation officer to take any items prohibited by the conditions of your supervision that he or she observes in plain view.
7. You must work full time (at least 30 hours per week) at a lawful type of employment, unless the probation officer excuses you from doing so. If you do not have full-time employment you must try to find full-time employment, unless the probation officer excuses you from doing so. If you plan to change where you work or anything about your work (such as your position or your job responsibilities), you must notify the probation officer at least 10 days before the change. If notifying the probation officer at least 10 days in advance is not possible due to unanticipated circumstances, you must notify the probation officer within 72 hours of becoming aware of a change or expected change.
8. You must not communicate or interact with someone you know is engaged in criminal activity. If you know someone has been convicted of a felony, you must not knowingly communicate or interact with that person without first getting the permission of the probation officer.
9. If you are arrested or questioned by a law enforcement officer, you must notify the probation officer within 72 hours.
10. You must not own, possess, or have access to a firearm, ammunition, destructive device, or dangerous weapon (i.e., anything that was designed, or was modified for, the specific purpose of causing bodily injury or death to another person such as nunchakus or tasers).
11. You must not act or make any agreement with a law enforcement agency to act as a confidential human source or informant without first getting the permission of the court.
12. If the probation officer determines that you pose a risk to another person (including an organization), the probation officer may require you to notify the person about the risk and you must comply with that instruction. The probation officer may contact the person and confirm that you have notified the person about the risk.
13. You must follow the instructions of the probation officer related to the conditions of supervision.

U.S. Probation Office Use Only

A U.S. probation officer has instructed me on the conditions specified by the court and has provided me with a written copy of this judgment containing these conditions. I understand additional information regarding these conditions is available at the www.uscourts.gov.

Defendant's Signature _____ Date _____

DEFENDANT: Richard Lee Hauser, M.D.
CASE NUMBER: 4:16-cr-00157-001

SPECIAL CONDITIONS OF SUPERVISION

The defendant shall participate in a program of testing and/or treatment for substance abuse, as directed by the Probation Officer, until such time as the defendant is released from the program by the Probation Office. At the direction of the probation office, the defendant shall receive a substance abuse evaluation and participate in inpatient and/or outpatient treatment, as recommended. Participation may also include compliance with a medication regimen. The defendant will contribute to the costs of services rendered (co-payment) based on ability to pay or availability of third party payment. The defendant shall not use alcohol and/or other intoxicants during the course of supervision.

The defendant shall not patronize business establishments where more than fifty percent of the revenue is derived from the sale of alcoholic beverages.

The defendant shall submit to a search of his person, property, residence, adjacent structures, office, vehicle, papers, computers (as defined in 18 U.S.C. § 1030(e)(1)), and other electronic communications or data storage devices or media, conducted by a U.S. Probation Officer. Failure to submit to a search may be grounds for revocation. The defendant shall warn any other residents or occupants that the premises and/or vehicle may be subject to searches pursuant to this condition. An officer may conduct a search pursuant to this condition only when reasonable suspicion exists that the defendant has violated a condition of his release and/or that the area(s) or item(s) to be searched contain evidence of this violation or contain contraband. Any search must be conducted at a reasonable time and in a reasonable manner. This condition may be invoked with or without the assistance of law enforcement, including the U.S. Marshals Service.

The defendant shall pay restitution to $25,965.72 to Wellmark Blue Cross and Blue Shield of Iowa and $4,913.60 to the state of Iowa Medicaid program, for a total restitution amount of $30,879.32. The defendant shall cooperate with the U.S. Probation Officer in developing a monthly payment plan consistent with a schedule of allowable expenses provided by the U.S. Probation Office. The defendant may be required to participate in an IRS offset program which may include the garnishment of wages or seizure of all or part of any income tax refund to be applied toward the restitution balance. You may be required to participate in the Treasury Offset Program which would include the seizure of any government payment to be applied toward the restitution balance.

The defendant shall provide complete access to financial information, including disclosure of all business and personal finances, to the U.S. Probation Officer.

The defendant shall not apply for, solicit, or incur any further debt, included but not limited to loans, lines of credit, or credit card charges, either as a principal or cosigner, as an individual, or through any corporate entity, without first obtaining written permission from the U.S. Probation Officer.

DEFENDANT: Richard Lee Hauser, M.D.
CASE NUMBER: 4:16-cr-00157-001

CRIMINAL MONETARY PENALTIES

The defendant must pay the total criminal monetary penalties under the schedule of payments on Sheet 6.

	Assessment	JVTA Assessment *	Fine	Restitution
TOTALS	$ 200.00	$	$	$ 30,879.32

☐ The determination of restitution is deferred until _____. An *Amended Judgment in a Criminal Case (AO 245C)* will be entered after such determination.

☑ The defendant must make restitution (including community restitution) to the following payees in the amount listed below.

If the defendant makes a partial payment, each payee shall receive an approximately proportioned payment, unless specified otherwise in the priority order or percentage payment column below. However, pursuant to 18 U.S.C. § 3664(i), all nonfederal victims must be paid before the United States is paid.

Name of Payee	Total Loss**	Restitution Ordered	Priority or Percentage
Wellmark Blue Cross Blue Shield of Iowa	$25,965.72	$25,965.72	
1331 Grand Avenue			
Des Moines, Iowa 50309			
Iowa Medicaid Enterprise	$4,913.60	$4,913.60	
100 Army Post Road			
Des Moines, Iowa 50315			
TOTALS	$30,879.32	$30,879.32	

☐ Restitution amount ordered pursuant to plea agreement $ _____

☐ The defendant must pay interest on restitution and a fine of more than $2,500, unless the restitution or fine is paid in full before the fifteenth day after the date of the judgment, pursuant to 18 U.S.C. § 3612(f). All of the payment options on Sheet 6 may be subject to penalties for delinquency and default, pursuant to 18 U.S.C. § 3612(g).

☑ The court determined that the defendant does not have the ability to pay interest and it is ordered that:

☑ the interest requirement is waived for the ☐ fine ☑ restitution.

☐ the interest requirement for the ☐ fine ☐ restitution is modified as follows:

* Justice for Victitims of Trafficking Act of 2015, Pub. L. No. 114-22.
** Findings for the total amount of losses are required under Chapters 109A, 110, 110A, and 113A of Title 18 for offenses committed on or after September 13, 1994, but before April 23, 1996.

DEFENDANT: Richard Lee Hauser, M.D.
CASE NUMBER: 4:16-cr-00157-001

SCHEDULE OF PAYMENTS

Having assessed the defendant's ability to pay, payment of the total criminal monetary penalties is due as follows:

A ☑ Lump sum payment of $ 31,079.32 due immediately, balance due

☐ not later than _____ , or
☑ in accordance ☐ C, ☐ D, ☐ E, or ☑ F below; or

B ☐ Payment to begin immediately (may be combined with ☐ C, ☐ D, or ☐ F below); or

C ☐ Payment in equal _____ *(e.g., weekly, monthly, quarterly)* installments of $ _____ over a period of _____ *(e.g., months or years)*, to commence _____ *(e.g., 30 or 60 days)* after the date of this judgment; or

D ☐ Payment in equal _____ *(e.g., weekly, monthly, quarterly)* installments of $ _____ over a period of _____ *(e.g., months or years)*, to commence _____ *(e.g., 30 or 60 days)* after release from imprisonment to a term of supervision; or

E ☐ Payment during the term of supervised release will commence within _____ *(e.g., 30 or 60 days)* after release from imprisonment. The court will set the payment plan based on an assessment of the defendant's ability to pay at that time; or

F ☑ Special instructions regarding the payment of criminal monetary penalties:

All criminal monetary payments are to be made to the Clerk's Office, U.S. District Court, P.O. Box 9344, Des Moines, IA. 50306-9344.
While on supervised release, you shall cooperate with the Probation Officer in developing a monthly payment plan consistent with a schedule of allowable expenses provided by the Probation Office.

Unless the court has expressly ordered otherwise, if this judgment imposes imprisonment, payment of criminal monetary penalties is due during the period of imprisonment. All crimnal monetary penalties, except those payments made through the Federal Bureau of Prisons' Inmate Financial Responsibility Program, are made to the clerk of the court.

The defendant shall receive credit for all payments previously made toward any criminal monetary penalties imposed.

☐ Joint and Several

Defendant and Co-Defendant Names and Case Numbers *(including defendant number)*, Total Amount, Joint and Several Amount, and corresponding payee, if appropriate.

☐ The defendant shall pay the cost of prosecution.

☐ The defendant shall pay the following court cost(s):

☐ The defendant shall forfeit the defendant's interest in the following property to the United States:

Payments shall be applied in the following order: (1) assessment, (2) restitution principal, (3) restitution interest, (4) fine principal,(5) fine interest, (6) community restitution, (7) JVTA assessment, and (8) costs, including cost of prosecution and court costs.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No. 16-20471-CR-ALTONAGA

UNITED STATES OF AMERICA

vs.

MICHAEL BAHRAMI,

Defendant.
_____/

COURT'S INSTRUCTIONS TO THE JURY

Members of the Jury:

It is my duty to instruct you on the rules of law that you must use in deciding this case. After I have completed these instructions, you will go to the jury room and begin your discussions – what we call your deliberations.

You must decide whether the Government has proved the specific facts necessary to find the Defendant guilty beyond a reasonable doubt.

Your decision must be based only on the evidence presented during the trial. You must not be influenced in any way by either sympathy for or prejudice against the Defendant or the Government.

You must follow the law as I explain it – even if you do not agree with the law – and you must follow all of my instructions as a whole. You must not single out or disregard any of the Court's instructions on the law.

The indictment or formal charge against a defendant is not evidence of guilt. The law presumes every defendant is innocent. The Defendant does not have to prove his innocence or produce any evidence at all. A defendant does not have to testify, and if the Defendant chose not to testify, you cannot consider that in any way while making your decision. The Government must prove guilt beyond a reasonable doubt. If it fails to do so, you must find the Defendant not guilty.

The Government's burden of proof is heavy, but it does not have to prove a Defendant's guilt beyond all possible doubt. The Government's proof only has to exclude any "reasonable doubt" concerning the Defendant's guilt.

A "reasonable doubt" is a real doubt, based on your reason and common sense after you have carefully and impartially considered all the evidence in the case.

"Proof beyond a reasonable doubt" is proof so convincing that you would be willing to rely and act on it without hesitation in the most important of your own affairs. If you are convinced that the Defendant has been proved guilty beyond a reasonable doubt, say so. If you are not convinced, say so.

As I said before, you must consider only the evidence that I have admitted in the case. Evidence includes the testimony of witnesses and the exhibits admitted. But, anything the lawyers say is not evidence and is not binding on you.

You should not assume from anything I have said that I have any opinion about any factual issue in this case. Except for my instructions to you on the law, you should disregard anything I may have said during the trial in arriving at your own decision about the facts.

Your own recollection and interpretation of the evidence are what matters.

In considering the evidence you may use reasoning and common sense to make deductions and reach conclusions. You should not be concerned about whether the evidence is direct or circumstantial.

"Direct evidence" is the testimony of a person who asserts that he or she has actual knowledge of a fact, such as an eyewitness.

"Circumstantial evidence" is proof of a chain of facts and circumstances that tend to prove or disprove a fact. There is no legal difference in the weight you may give to either direct or circumstantial evidence.

When I say you must consider all the evidence, I do not mean that you must accept all the evidence as true or accurate. You should decide whether you believe what each witness had to say, and how important that testimony was. In making that decision you may believe or disbelieve any witness, in whole or in part. The

number of witnesses testifying concerning a particular point does not necessarily matter.

To decide whether you believe any witness I suggest that you ask yourself a few questions:

- Did the witness impress you as one who was telling the truth?
- Did the witness have any particular reason not to tell the truth?
- Did the witness have a personal interest in the outcome of the case?
- Did the witness seem to have a good memory?
- Did the witness have the opportunity and ability to accurately observe the things he or she testified about?
- Did the witness appear to understand the questions clearly and answer them directly?
- Did the witness's testimony differ from other testimony or other evidence?

You should also ask yourself whether there was evidence that a witness testified falsely about an important fact. And ask whether there was evidence that at some other time a witness said or did something, or did not say or do something, that was different from the testimony the witness gave during this trial.

To decide whether you believe a witness, you may consider the fact that the witness has been convicted of a felony or a crime involving dishonesty or a false statement.

But keep in mind that a simple mistake does not mean a witness was not telling the truth as he or she remembers it. People naturally tend to forget some things or remember them inaccurately. So, if a witness misstated something, you must decide whether it was because of an innocent lapse in memory or an intentional deception. The significance of your decision may depend on whether the misstatement is about an important fact or about an unimportant detail.

When scientific, technical or other specialized knowledge might be helpful, a person who has special training or experience in that field is allowed to state an opinion about the matter.

But that does not mean you must accept the witness's opinion. As with any other witness's testimony, you must decide for yourself whether to rely upon the opinion.

Certain exhibits have been identified as typewritten transcripts of the oral conversations heard on tape recordings received in evidence. The transcripts also purports to identify the speakers engaged in the conversations.

I have admitted the transcript for the limited and secondary purpose of helping you follow the content of the conversation as you listen to the recordings and also to help you identify the speakers.

But you are specifically instructed that whether the transcript correctly reflects the content of the conversation or the identity of the speakers is entirely for you to decide based on your own examination of the transcript in relation to hearing the tape recording itself as the primary evidence of its own contents.

If you determine that the transcript is in any respect incorrect or unreliable, you should disregard it to that extent.

If the Government offers evidence that a Defendant made a statement or admission to someone after being arrested or detained, you must consider that evidence with caution and great care.

You must decide for yourself (1) whether the Defendant made the statement, and (2) if so, how much weight to give to it. To make these decisions, you must consider all the evidence about the statement – including the circumstances under which it was made.

You must consider some witnesses' testimony with more caution than others.

The Government has made a plea agreement with a Codefendant and two witnesses in exchange for their testimony. Such "plea bargaining," as it is called, provides for the possibility of a lesser sentence than the Codefendant or witnesses

would normally face. Plea bargaining is lawful and proper, and the rules of this Court expressly provide for it.

But a witness who hopes to gain more favorable treatment may have a reason to make a false statement in order to strike a good bargain with the Government.

So while a witness of that kind may be entirely truthful when testifying, you should consider that testimony with more caution than the testimony of other witnesses.

And the fact that a witness – including one of Defendant's co-defendants – has pleaded guilty to an offense is not evidence of the guilt of Defendant or any other person.

You have heard evidence about Khaled Elbeblawy, who has not been called to testify as a witness in this case. Mr. Elbeblawy was unavailable to both parties because he indicated that: (1) if called by the defense, he would invoke his Fifth Amendment privilege against self-incrimination; and (2) if called by prosecution, he would invoke his Fifth Amendment privilege against self-incrimination unless he was given immunity from prosecution for his statements, in other words, unless his statements would not be used against him by the prosecution. Accordingly, you may not draw any inference that any testimony he would have given here in court would have been favorable or unfavorable to either side.

The Indictment charges one crime, called a "count," against the Defendant. That count is identified by the number 1. You will be given a copy of the Indictment to refer to during your deliberations.

Count 1 charges that the Defendant knowingly and willfully conspired to defraud the United States and to receive health care kickbacks.

First, note that the Defendant is not charged in Count 1 with committing a substantive offense – he is charged with conspiring to commit an offense.

I will also give you specific instructions on conspiracy.

It is a federal crime for anyone to conspire or agree with someone else to defraud the United States or any of its agencies.

It is also a federal crime for anyone to conspire or agree with someone to do something that, if carried out, would result in the crime of receiving health care kickbacks. I will instruct you on the elements of receiving health care kickbacks in a moment.

A "conspiracy" is an agreement by two or more persons to commit an unlawful act. In other words, it is a kind of partnership for criminal purposes. Every member of the conspiracy becomes the agent or partner of every other member.

The Government does not have to prove that all the people named in the indictment were members of the plan, or that those who were members made any kind of formal agreement.

The Government does not have to prove that the members planned together all the details of the plan or the "overt acts" that the indictment charges would be carried out in an effort to commit the intended crime.

The heart of a conspiracy is the making of the unlawful plan itself followed by the commission of any overt act. The Government does not have to prove that the conspirators succeeded in carrying out the plan.

The Defendant can be found guilty of this crime only if all the following facts are proved beyond a reasonable doubt:

(1) Two or more people in some way agreed to try to accomplish a shared and unlawful plan;

(2) the Defendant knew the unlawful purpose of the plan and willfully joined in it;

(3) during the conspiracy, one of the conspirators knowingly engaged in at least one overt act described in the Indictment; and

(4) the overt act was knowingly committed at or about the time alleged and with the purpose of carrying out or accomplishing some object of the conspiracy.

An "overt act" is any transaction or event, even one which may be entirely innocent when viewed alone, that a conspirator commits to accomplish some object of the conspiracy.

A person may be a conspirator even without knowing all the details of the unlawful plan or the names and identities of all the other alleged conspirators.

If the Defendant played only a minor part in the plan but had a general understanding of the unlawful purpose of the plan – and willfully joined in the plan on at least one occasion – that is sufficient for you to find the Defendant guilty.

But simply being present at the scene of an event or merely associating with certain people and discussing common goals and interests does not establish proof of a conspiracy. Also a person who does not know about a conspiracy but happens to act in a way that advances some purpose of one does not automatically become a conspirator.

In Count 1, the Defendant is charged with conspiring to receive health care bribes and kickbacks and defraud the United States Department of Health and Human Services. I will now define each of these objects of the conspiracy.

Regarding conspiring to defraud the United States, it is a federal crime for anyone to conspire or agree with someone else to defraud the United States or any of its agencies. To "defraud" the United States means to cheat the Government out of property or money or to interfere with any of its lawful governmental functions by deceit, craft, or trickery.

With respect to receiving health care bribes and kickbacks, the Defendant can be found guilty of violating 42 U.S.C. § 1320a-7b(b)(1)(A), also called the Anti-Kickback Statute, only if the following facts are proven beyond a reasonable doubt:

(1) the Defendant solicited or received any remuneration (including any bribe or kickback), directly or indirectly, openly or secretly;

(2) the Defendant solicited or received payment in return for referring an individual to a person for the furnishing or arranging for the furnishing of an item or service that could be paid for, in whole or in part, by a federal health care program which, in this case, is Medicare; and

(3) the Defendant did so knowingly and willfully.

As used in these instructions, the term "remuneration" means the transfer of anything of value from one person or entity to another person or entity. Remuneration includes money. Remuneration can be direct or indirect.

As used in these instructions, the term "bribe" means the corrupt transfer of anything of value from one person or entity to another person or entity usually to accomplish some unlawful result or to accomplish some lawful result by some unlawful means.

As used in these instructions, the term "kickback" means the return of a portion of the original payment.

As used in these instructions, the term "federal health care program" means any plan or program that provides health benefits, whether directly, through insurance, or otherwise, which is funded directly, in whole or in part, by the United States Government.

In this case, regarding the alleged conspiracy, the Indictment charges that the Defendant conspired to defraud the United States and to receive health care kickbacks. In other words, the Defendant is charged with conspiring to commit two separate substantive crimes.

The Government does not have to prove that the Defendant willfully conspired to commit both crimes. It is sufficient if the Government proves beyond a reasonable doubt that the Defendant willfully conspired to commit one of those crimes. But to return a verdict of guilty, you must all agree on which of the two crimes the Defendant conspired to commit.

During the trial you have seen or heard summary evidence in the form of charts, testimony, and similar material. Some of these summaries were admitted into evidence because they may assist you in understanding the evidence that has been presented. The summaries, however, are only as valid and reliable as the underlying material they summarize.

You will see that the Indictment charges that a crime was committed "on or about" a certain date. The Government does not have to prove that the crime

occurred on an exact date. The Government only has to prove beyond a reasonable doubt that the crime was committed on a date reasonably close to the date alleged.

The word "knowingly" means that an act was done voluntarily and intentionally and not because of a mistake or by accident.

The word "willfully" means that the act was committed voluntarily and purposely, with the intent to do something the law forbids; that is, with the bad purpose to disobey or disregard the law. While a person must have acted with the intent to do something the law forbids before you can find that the person acted "willfully," the person need not be aware of the specific law or rule that his conduct may be violating.

I caution you that the Defendant is on trial only for the specific crime charged in the Indictment. You are here to determine from the evidence in this case whether the Defendant is guilty or not guilty of that specific crime.

You must never consider punishment in any way to decide whether the Defendant is guilty or not guilty. If you find the Defendant guilty, the punishment is for the Judge alone to decide later.

Your verdict, whether guilty or not guilty, must be unanimous – in other words, you must all agree. Your deliberations are secret, and you will never have to explain your verdict to anyone.

Each of you must decide the case for yourself, but only after fully considering the evidence with the other jurors. So you must discuss the case with one another and try to reach an agreement. While you are discussing the case, do not hesitate to reexamine your own opinion and change your mind if you become convinced that you were wrong. But do not give up your honest beliefs just because others think differently or because you simply want to get the case over with.

Remember that, in a very real way, you are judges – judges of the facts. Your only interest is to seek the truth from the evidence in the case.

When you get to the jury room, choose one of your members to act as foreperson. The foreperson will direct your deliberations and will speak for you in court.

A verdict form has been prepared for your convenience.

Take the verdict form with you to the jury room. When you have all agreed on the verdict, your foreperson must fill in the form, sign it, date it, and carry it. Then you will return it to the courtroom.

If you wish to communicate with me at any time, please write down your message or question and give it to the marshal. The marshal will bring it to me and I will respond as promptly as possible – either in writing or by talking to you in the courtroom. But I caution you not to tell me how many jurors have voted one way or the other at that time.

Affidavit of Farhad Kader

I, Farhad Kader, do hereby declare and state:

1. I am a resident of the State of Florida and currently reside in Palm Beach Gardens, FL.
2. I graduated from Florida International University with a Bachelor of Science degree in 1980. I graduated from the University of Miami with a Master of Science degree in Radiological Sciences in 1982. I was enrolled in the doctoral program in Medical Physics at Wayne State University from 1984 to 1989.
3. Since 1986, I have been employed continuously in the field of medical physics. Most recently, I have been employed on a full-time basis since August of 2009 as a Medical Physicist at South Florida Radiation Oncology (previously at Florida Cancer Specialists and Palm Beach Cancer Institute) located in West Palm Beach, Florida. From March 2003 to June 2009, I was employed on a full-time basis as the Director of Medical Physics at Mid Florida Radiation Oncology in Fort Pierce, FL.
4. I have been licensed as a Therapeutic Radiological Physicist in the State of Florida since 1997.
5. Since around 2004, I have been performing services as an independent contractor for Gary Marder, M.D. in connection with his operation of two clinic locations doing business under the name of Allergy, Dermatology and Skin Cancer Center.
6. Throughout my business relationship with Dr. Marder, my primary services were to calibrate his radiation equipment annually, and prepare reports of the calibration. I was also on retainer with Dr. Marder as an on-call professional to answer questions about radiation therapy, to include such things as general billing questions. If needed, I would consult other individuals in my field in order to provide the correct information to Dr.

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Marder. Over the years, I was paid between approximately $5,000 and $20,000 annually.

7. The equipment which I calibrated for Dr. Marder was located in his offices in Port St. Lucie and Okeechobee. The maximum power of the devices was limited to approximately 90,000 volts (90 keV), a power level which is universally considered to be "superficial radiation".
8. The machines were roughly comparable to dental x-ray machines in size and required no special shielding.
9. The type of equipment powerful enough to generate radiation of 5 MeV (5,000,000 electron volts) is known as a linear accelerator, or "linac" for short. For safety purposes, Linacs must be installed in concrete bunkers to provide shielding.
10. Each daily radiation treatment is known as a "fraction" as it represents only a portion of the total dose. If the daily fraction is split into two separate applications of radiation, it is referred to as "hyper-fractionation."
11. It is common knowledge in the field of radiation oncology that hyper-fractionated radiation treatments must be separated by a minimum of four hours, and optimally six hours.
12. Early on in our relationship, I also provided consulting services to Dr. Marder regarding therapeutic radiation. One example of that is that I assisted him in designing forms which could be used to document radiation services.
13. During that early time period in which I provided physicist services related to radiation treatments being rendered to individual Marder's patients, it was on a very limited number of cases. In those circumstances where I rendered these services to Marder patients for the radiation treatment, I always signed off on my work with an original signature using a pen. At no time have I ever given Marder and/or any of his staff permission to photocopy my

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signatures, sign any form on my behalf or use a stamp of my signature.

14. In general, Dr. Marder utilized a straightforward radiation protocol and my services were not necessary.

15. In almost all cases, the services I rendered to Dr. Marder were in the evenings or on the weekends.

16. In August 2009, after commencing employment at my current position in West Palm Beach, FL, I no longer drove to the Fort Pierce area on a daily basis. Due to this change in location, within a year at the very latest, I stopped rendering physicist services related to the treatment being rendered to individual Marder patients. Since this time I have only provided calibration services to Dr. Marder's radiation machines at his two office locations, along with the on-call professional advice. Therefore, from approximately August 2010 to the present, the only services I rendered to Dr. Marder or Allergy, Dermatology and Skin Cancer Center were related to the annual calibration of equipment and professional advice. No other medical physicist services have been provided with respect to any patient, nor have I signed or authorized my signature to be utilized on any patient file for any reason at either of Dr. Marder's office locations.

17. I have not set forth each and every fact known to me regarding this situation at this time.

FURTHER DECLARANT SAYETH NAUGHT.

Pursuant to Title 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct and is based upon my personal knowledge this 22nd day of March, 2016, in West Palm Beach, Florida.

Dated: March 22, 2016,

By: _____ 3/22/16
Farhad Kader

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA and the STATE OF FLORIDA, ex rel. THEODORE A. SCHIFF, M.D.,

Plaintiff,

v.

GARY L. MARDER , D.O.; ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation,

Defendant.

APPENDIX TO UNITED STATES' STATEMENT OF UNDISPUTED MATERIAL FACTS IN SUPPORT OF SUMMARY JUDGMENT

The United States hereby Pursuant to Southern District of Florida Local Rule 56.1(a), Plaintiff United States of America hereby submits the Appendix to its Statement of Undisputed Material Facts.

No.	Citation	Description	Status
1	A	Marder Deposition	Filed Publicly
2	B	Kendall Deposition	Filed Publicly
3	C	Affidavit of First Coast Service Options, Inc.	Filed Publicly
4	C01	Medicare applications filed by Gary Marder, D.O.	Filed Publicly
5	C02	Medicare applications filed by Robert Kendall, M.D.	Filed Publicly
6	C03	Medicare Benefit Policy Manual, Part 3 – Claims Process Transmittal 1725	Filed Publicly
7	C04	Medicare Claims Processing Manual, Chapter 13 , Chapter 13, Section 70.3	Filed Publicly
8	C05	Program Memorandum (PM) (Transmittal A-03-020)	Filed Publicly
9	C06	Medicare Part B Update for the Third Quarter 2006, Vol. 4 No. 3	Filed Publicly
10	C07	LCD L31510 - Original	Filed Publicly
11	C08	LCD L31510 - Revised	Filed Publicly
12	C09	Clinical Examples in Radiology 2007, "Radiology FAQ"	Filed Publicly
13	C10	Composite Exhibit re TC and PC	Filed Publicly
14	C11	CPT Code Book For every year from 2008 through 2014	Filed Publicly

No.	Citation	Description	Status
15	C12	May 19, 2008 Letter from Marder to FCSO	Filed Publicly
16	C13	May 15, 2005 Letter from Marder to FCSO	Filed Publicly
17	C14	1997 Documentation Guidelines for Evaluation and Management Services	Filed Publicly
18	D	Affidavit of Michael Steinberg, M.D.	Filed Publicly
19	D01	Steinberg Expert Report	Filed Publicly
20	E	Affidavit of Ron DiGiaimo	Filed Publicly
21	E01	DiGiaimo Expert Report	Filed Under Seal
22	E02	Port St. Lucie Reimbursement	Filed Publicly
23	E03	Okeechobee Reimbursment	Filed Publicly
24	F0	Affidavit of Michael Petron	Filed Publicly
25	FA	Petron Expert Report	Filed Publicly
26	FA1	Petron Expert Report Ex. 1	Filed Publicly
27	FA10	Petron Expert Report Ex. 10	Filed Publicly
28	FA11	Petron Expert Report Ex. 11	Filed Publicly
29	FA12	Petron Expert Report Ex. 12	Filed Publicly
30	FA13	Petron Expert Report Ex. 13	Filed Publicly
31	FA2	Petron Expert Report Ex. 2	Filed Publicly
32	FA3	Petron Expert Report Ex. 3	Filed Publicly
33	FA4	Petron Expert Report Ex. 4	Filed Publicly
34	FA5	Petron Expert Report Ex. 5	Filed Publicly
35	FA6	Petron Expert Report Ex. 6	Filed Publicly
36	FA7	Petron Expert Report Ex. 7	Filed Publicly
37	FA8	Petron Expert Report Ex. 8	Filed Publicly
38	FA9	Petron Expert Report Ex. 9	Filed Publicly
39	G	Modica-Bragg Deposition Transcript	Filed Under Seal
40	H	Affidavit of Martin Burke	Filed Publicly
41	I	Affidavit of Wende Bardfeld	Filed Publicly
42	I01	Appointment Book Sample Page	Filed Under Seal
43	I02	Calendar Spreadsheet of Dr. Marder Out of Office Dates	Filed Publicly
44	I03	American Academy of Dermatology Compliance Manual	Filed Publicly
45	I04	OIG Dermatology Compliance Manual	Filed Publicly
46	I05	Photos of Radiation Equipment in Port St. Lucie	Filed Publicly
47	I06	Photos of Radiation Equipment in Okeechobee	Filed Publicly
48	I07	Photos of Shields in Port St. Lucie	Filed Publicly
49	I08	Photos of Shields in Okeechobee	Filed Publicly
50	I09	Folder of Blank Documents for Creating Fake Records	Filed Publicly
51	I10	Port St. Lucie Radiation Records Templates for Creating Fake Records	Filed Publicly
52	I11	Okeechobee Radiation Records Templates for Creating Fake Records	Filed Publicly
53	I12	Radiation Therapy Forms for Creating Fake Records	Filed Publicly
54	I13	Radiation Therapy Forms for Creating Fake Records	Filed Publicly

No.	Citation	Description	Status
55	I14	Samples of Pathology Reports	Filed Under Seal
56	I15	Attorney E-mail with Employment Agreement	Filed Publicly
57	I16	Attorney E-mail with Lease	Filed Publicly
58	I17	E-mail from Kendall to Marder sending signed agreement	Filed Publicly
59	I18	Faxed Employment Agreement	Filed Publicly
60	I19	Backdated Marder Employment Agreement	Filed Publicly
61	I20	Fake Laboratory Lease Between Marder and Kendall - Unsigned	Filed Publicly
62	I21A	Sample of Monthly Invoice Billed by Kendall to Marder 2008	Filed Publicly
63	I21B	Sample of Monthly Invoice Billed by Kendall to Marder 2012	Filed Publicly
64	I22	Summary of Invoices Billed by Kendall to Marder and Payments	Filed Publicly
65	I23	Kendall Balance-Invoice - Marder March/April 2013	Filed Under Seal
66	I24	Credit Card Receipts for Payments from Marder to Kendall	Filed Publicly
67	I25	Marder Website Screenshots	Filed Under Seal
68	I26	Email to teacher regarding month long absence	Filed Under Seal
69	I27	Attestation Letters from Marder to Medicare	Filed Under Seal
70	I28	Altered Tumor Dose Records from Sample Patients	Filed Under Seal
71	I29	Original Tumor Dose Records from Sample Patients	Filed Under Seal
72	I30	Summary of Claims billed December 20, 2013 to January 20, 2014	Filed Publicly
73	I31	77261 Fake Documents from Sample Patients	Filed Under Seal
74	I32	77280 Fake Documents from Sample Patients	Filed Under Seal
75	I33	77300 Fake Documents from Sample Patients	Filed Under Seal
76	I34	77332/34 Fake Documents from Sample Patients	Filed Under Seal
77	I35	77336 Fake Documents from Sample Patients	Filed Under Seal
78	I36	77427 Fake Documents from Sample Patients	Filed Under Seal
79	I37	Narrative Report Fake Documents from Sample Patients	Filed Under Seal
80	I38	Page 2 of Fake Tumor Dose Records from Sample Patients	Filed Under Seal
81	I39	Source of Cut and Paste Signature for Tumor Dose Records	Filed Publicly
82	J	ADSCC Answers to US Interrogatories and Requests to Admit	Filed Publicly
83	K	Affidavit of Farhad Kader	Filed Publicly
84	L	Boitel Deposition Transcript	Filed Under Seal
85	M	Garcia Deposition Transcript	Filed Under Seal
86	N	Marder Answers to US Interrogatories and Requests to Admit	Filed Publicly
87	O	KML Answers to US Interrogatories and Requests to Admit	Filed Publicly
88	P	Kendall Answers to US Interrogatories and Requests to Admit	Filed Publicly
89	Q	US Answers to Kendall Requests to Admit	Filed Publicly

Respectfully submitted,

____/s Mark Lavine_____
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on March 25___, 2016, I served the foregoing document on all counsel of record via electronic transmission.

Respectfully submitted,

__/s Mark Lavine_____
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UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

UNITED STATES OF AMERICA,

v.

DRAFT GOVERNMENT EXHIBIT LIST

MICHAEL BAHRAMI

CASE NUMBER: 16-20471-CR-ALTONAGA

PRESIDING JUDGE The Honorable Cecilia M. Altonaga					GOVERNMENT ATTORNEYS Vasanth Sridharan, Timothy Loper	DEFENDANT'S ATTORNEY David Markus
TRIAL DATE January 17, 2017					COURT REPORTER Stephanie McCarn	COURTROOM DEPUTY Patricia Snead
GOV. NO.	DEF. NO.	DATE OFFERED	MARKED	ADMITTED	DESCRIPTION OF EXHIBITS	
GX 1					September 26, 2013 Video Recording Made by Khaled Elbeblawy	
GX 1A					Excerpt of GX 1	
GX 1A-T					Transcript of GX 1A	
GX 1B					Excerpt of GX 1	
GX 1B-T					Transcript of GX 1B	
GX 1C					Excerpt of GX 1	
GX 1C-T					Transcript of GX 1C	
GX 1D					Excerpt of GX 1	
GX 1D-T					Transcript of GX 1D	
GX 1E					Excerpt of GX 1	
GX 1E-T					Transcript of GX 1E	
GX 1F					Excerpt of GX 1	

GX 1F-T					Transcript of GX 1F
GX 2					November 5, 2013 Audio Recording Made by Khaled Elbeblawy
GX 2-T					Transcript of GX 2
GX 3					June 22, 2015 Video Recording of Michael Bahrami
GX 3A					Excerpt of GX 3
GX 3A-T					Transcript of GX 3A
GX 3B					Excerpt of GX 3
GX 3B-T					Transcript of GX 3B
GX 3C					Excerpt of GX 3
GX 3C-T					Transcript of GX 3C
GX 3D					Excerpt of GX 3
GX 3D-T					Transcript of GX 3D
GX 3E					Excerpt of GX 3
GX 3E-T					Transcript of GX 3E
GX 3F					Excerpt of GX 3
GX 3F-T					Transcript of GX 3F
GX 3G					Excerpt of GX 3
GX 3G-T					Transcript of GX 3G
GX 4					Willsand Home Health Agency Admissions Log Book
GX 5					Daily Referral Logs for JEM Home Health
GX 6					Referral Logs for Healthy Choice Home Health
GX 7					JEM Home Health Attending Summary List
GX 8					May 2, 2014 Video Recording Made by Khaled Elbeblawy
GX 8A					Excerpt of GX 8

GX 8A-T					Transcript of GX 8A
GX 8B					Excerpt of GX 8
GX 8B-T					Transcript of GX 8B
GX 8C					Excerpt of GX 8
GX 8C-T					Transcript of GX 8C
GX 100					Medicare Benefit Policy Manual, Chapter 7 – Home Health Services (Revised 04/2011)
GX 101					Medicare Benefit Policy Manual, Chapter 7 – Home Health Services (Revised 10/2003)
GX 102					Willsand Home Health Medicare Claims Data
GX 103					JEM Home Health Medicare Claims Data
GX 103A					Selected Excerpts from GX 103
GX 104					Healthy Choice Home Health Medicare Claims Data
GX 104A					Selected Excerpts from GX 104
GX 105					JEM Home Health Medicare Enrollment Application Signature Pages
GX 106					Willsand Home Health Medicare Enrollment Application Signature Pages
GX 107					Healthy Choice Home Health Medicare Enrollment Application Signature Pages
GX 108					November 3, 2009 Notice of Suspension of Medicare Payments for JEM Home Health Care, LLC
GX 109					JEM Home Health Care, LLC Overpayment Projection
GX 200					11337 Okeechobee Blvd Royal Palm Beach LLC Banco Popular Accounts Ending in x6399, x6449
GX 201					2390 NE 186th Street Miami LLC Banco Popular Account ending in x9742
GX 202					2390 NE 186th Street Miami LLC Ocean Bank Accounts ending in x2409, x9205
GX 203					Bahji Holdings LLC Banco Popular Accounts Ending in x6090, x2595, x3085, x3093, x9783, x9791
GX 204					Bahrami & Amer, M.D.'s P.A. Citibank Account Ending in x9656

GX 205					Michael Bahrami Banco Popular Accounts Ending in x5701, x6337
GX 206					Michael Bahrami ITF Banco Popular Accounts Ending in x5428, x2507
GX 207					Ultimate Urgent Care Center Inc. Popular Community Bank Account Ending in x0005
GX 208					JEM Home Health Bank of America Bank Accounts Ending in x0069, x2100
GX 209					Willsand Home Health Bank of America Bank Accounts Ending in x3702, x8164, x8229
GX 210					Healthy Choice Home Health JP Morgan Chase Accounts Ending in x2042, x6051
GX 211					County Wide Home Care Inc. Bank of America Accounts Ending in x1806, x2471
GX 212					Michael Bahrami City National Bank Account Ending in x2294
GX 213					Michael Bahrami Bank of America Accounts Ending in x0329, x1479, x7811
GX 214					Khaled Elbeblawy and Cynthia Vilches JP Morgan Chase Bank Account Ending in x6540
GX 215					Checks to Cynthia Vilches from Healthy Choice Home Health
GX 216					Checks to Lily Alvarez from JEM Home Health, Willsand Home Health and Healthy Choice Home Health
GX 217					Checks to Ann Stember from JEM Home Health, Willsand Home Health, Healthy Choice Home Health and County Wide Home Care Inc.
GX 218					Check to Eulises Escalona from JEM Home Health
GX 301					Photo of Michael Bahrami
GX 302					Photo of Khaled Elbeblawy
GX 303					Photo of Tony Abbassi
GX 304					Photo of Jose Avila
GX 400					Willsand Home Health Medical Director Services Agreement with Jose Avila, MD (February 15, 2007)
GX 401					Willsand Home Health Referral Source Stats and Paystub for Ann Stember (July 10, 2007)
GX 402					Willsand Home Health Referral Source Stats and Paystub for Ann Stember (February 15, 2007)
GX 403					Willsand Home Health Referral Source Stats and Paystub for Ann Stember (July 19, 2007)

GX 404					Mont Blanc Receipt (February 16, 2007)
GX 405					BMW Financial Services Folder
GX 406					Volkswagen Credit Folder
GX 500					Eulises Escalona Plea Agreement and Agreed Factual Basis for Guilty Plea
GX 501					Cynthia Vilches Plea Agreement and Agreed Factual Basis for Guilty Plea
GX 502					Jose Avila Plea Agreement and Agreed Factual Basis for Guilty Plea
GX 600					JEM Home Health Care, LLC Sunbiz Records
GX 601					Healthy Choice Home Health Services, Inc. Sunbiz Records
GX 602					Willsand Home Health Agency Sunbiz Records
GX 700					A. C. Patient File (MR #629)
GX 701					A. R. Patient File (MR #3054)
GX 702					J. V. Patient File (MR #1627)

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No. 16-20471-CR-ALTONAGA

UNITED STATES OF AMERICA

vs.

MICHAEL BAHRAMI,

Defendant.
_____/

NOTICE OF FILING EXHIBITS

Pursuant to Administrative Order 2016-70 for the Southern District of Florida, effective December 1, 2016, the undersigned hereby files electronic versions of documentary exhibits offered by the Government and admitted into evidence during the trial of the above-referenced matter.

Respectfully submitted,

WIFREDO A. FERRER
UNITED STATES ATTORNEY

By: /s/ Vasanth Sridharan
Vasanth Sridharan
Trial Attorney
Florida Special Bar No. A5502104
United States Department of Justice
Criminal Division, Fraud Section
1400 New York Avenue, N.W.
Washington, DC 20005
Tel: (202) 549-1903
Vasanth.Sridharan@usdoj.gov

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

UNITED STATES OF AMERICA,

v.

MICHAEL BAHRAMI

GOVERNMENT EXHIBIT LIST

CASE NUMBER: 16-20471-CR-ALTONAGA

PRESIDING JUDGE					GOVERNMENT ATTORNEYS	DEFENDANT'S ATTORNEY
The Honorable Cecilia M. Altonaga					Vasanth Sridharan, Timothy Loper	David Markus
TRIAL DATE					COURT REPORTER	COURTROOM DEPUTY
January 13, 2017					Stephanie McCarn	Patricia Snead
GOV. NO.	DEF. NO.	DATE OFFERED	MARKED	ADMITTED	DESCRIPTION OF EXHIBITS	
GX 1		01/18		X	September 26, 2013 Video Recording Made by Khaled Elbeblawy	
GX 1A		01/17		X	Excerpt of GX 1	
GX 1A-T		01/17		X	Transcript of GX 1A	
GX 1B		01/17		X	Excerpt of GX 1	
GX 1B-T		01/17		X	Transcript of GX 1B	
GX 1C		01/17		X	Excerpt of GX 1	
GX 1C-T		01/17		X	Transcript of GX 1C	
GX 1D		01/17		X	Excerpt of GX 1	
GX 1D-T		01/17		X	Transcript of GX 1D	
GX 1E		01/17		X	Excerpt of GX 1	
GX 1E-T		01/17		X	Transcript of GX 1E	
GX 1F		01/17		X	Excerpt of GX 1	

GX 1F-T		01/17		X	Transcript of GX 1F
GX 3A		01/17		X	Excerpt of June 22, 2016 Video Recording of Michael Bahrami
GX 3A-T		01/17		X	Transcript of GX 3A
GX 4		01/17		X	Willsand Home Health Agency Admissions Log Book
GX 8A		01/17		X	Excerpt of May 2, 2014 Video Recording Made by Khaled Elbeblawy
GX 8A-T		01/17		X	Transcript of GX 8A
GX 8B		01/17		X	Excerpt of May 2, 2014 Video Recording Made by Khaled Elbeblawy
GX 8B-T		01/17		X	Transcript of GX 8B
GX 8C		01/17		X	Excerpt of May 2, 2014 Video Recording Made by Khaled Elbeblawy
GX 8C-T		01/17		X	Transcript of GX 8C
GX 9		01/17		X	November 5, 2013 Audio Recording Made by Khaled Elbeblawy
GX 10		01/17		X	September 19, 2014 Video Recording Made by Khaled Elbeblawy
GX 11		01/18		X	January 6, 2014 Video Recording Made by Khaled Elbeblawy
GX 16		01/17		X	Withdrawal on August 26, 2011 by Khaled Elbeblawy in the Amount of $7,500
GX 17		01/17		X	Check #1799 to Cynthia Vilches from Healthy Choice Home Health
GX 18		01/17		X	Withdrawal on October 6, 2011 by Cynthia Vilches in the Amount of $3,500
GX 19		01/17		X	Withdrawal on October 6, 2011 by Khaled Elbeblawy in the Amount of $3,500
GX 100		01/17		X	Medicare Benefit Policy Manual, Chapter 7 – Home Health Services (Revised 04/2011)
GX 101		01/17		X	Medicare Benefit Policy Manual, Chapter 7 – Home Health Services (Revised 10/2003)
GX 102		01/17		X	Willsand Home Health Medicare Claims Data
GX 103		01/17		X	JEM Home Health Medicare Claims Data
GX 104		01/17		X	Healthy Choice Home Health Medicare Claims Data
GX 105		01/17		X	Willsand Home Health Medicare Enrollment Application Signature Pages

GX 106		01/17		X	JEM Home Health Medicare Enrollment Application Signature Pages
GX 107		01/17		X	Healthy Choice Home Health Medicare Enrollment Application Signature Pages
GX 108		01/18		X	November 3, 2009 Notice of Suspension of Medicare Payments for JEM Home Health Care, LLC
GX 110		01/17		X	Correspondence between Jose Avila and Medicare Contractor
GX 111		01/17		X	Michael Bahrami Medicare Enrollment Application
GX 201		01/17		X	Willsand Home Health Bank of America Bank Accounts Ending in x3702, x8164, x8229
GX 202		01/17		X	County Wide Home Care Inc. Bank of America Accounts Ending in x1806, x2471
GX 203		01/17		X	JEM Home Health Bank of America Bank Accounts Ending in x0069, x2100
GX 204		01/17		X	Healthy Choice Home Health JP Morgan Chase Accounts Ending in x2042, x6051
GX 205		01/17		X	Checks to Lily Alvarez from JEM Home Health, Willsand Home Health and Healthy Choice Home Health
GX 206		01/17		X	Checks to Ann Stember from JEM Home Health, Willsand Home Health, Healthy Choice Home Health and County Wide Home Care Inc.
GX 207		01/17		X	Khaled Elbeblawy and Cynthia Vilches JP Morgan Chase Bank Account Ending in x6540
GX 208		01/17		X	Eulises Escalona Bank Atlantic Account Ending in x7808
GX 209		01/17		X	Eulises Escalona Bank Atlantic Account Ending in x4649
GX 210		01/17		X	Eulises Escalona Bank of America Account Ending in x7603
GX 210A		01/17		X	Check from Willsand Home Health to Eulises Escalona and Counter Deposit Form from Eulises Escalona Bank of America Bank Account Ending in x7603
GX 211		01/17		X	Eulises Escalona Bank of America Account Ending in x2092
GX 212		01/17		X	Checks to Cynthia Vilches from Healthy Choice Home Health
GX 213		01/17		X	Check #6909 to Michael Bahrami from Willsand Home Health
GX 214		01/17		X	Khaled Elbeblawy JP Morgan Chase Bank Account Ending in x2424
GX 215		01/17		X	Khaled Elbeblawy and Cynthia Vilches Washington Mutual Bank Account Ending in x3929

GX 216		01/17		X	Khaled Elbeblawy Bank of America Account Ending in x8682
GX 217		01/17		X	Khaled Elbeblawy Bank of America Account Ending in x7351
GX 300		01/17		X	Photo of Khaled Elbeblawy
GX 301		01/17		X	Photo of Tony Abassi
GX 302		01/17		X	Photo of Salah Amer
GX 303		01/17		X	Photo of Jose Avila
GX 304		01/17		X	Photo of Howard Reinfeld
GX 600		01/17		X	JEM Home Health Care, LLC Sunbiz Records
GX 601		01/17		X	Healthy Choice Home Health Services, Inc. Sunbiz Records
GX 602		01/17		X	Willsand Home Health Agency Sunbiz Records
GX 701A		01/17		X	Home Health Certification and Plan of Care from A. R. Patient File (MR #3054)
GX 800		01/17		X	Michael Bahrami Signature Array
GX 1000		01/17		X	Summary Chart: Michael Bahrami Referrals to Willsand, JEM and Healthy Choice
GX 1001		01/17		X	Summary Chart: Diagnosis for Patients Referred by Michael Bahrami – Willsand Home Health Claims
GX 1002		01/17		X	Summary Chart: Diagnosis for Patients Referred by Michael Bahrami – JEM Home Health Claims
GX 1003		01/17		X	Summary Chart: Diagnosis for Patients Referred by Michael Bahrami - Healthy Choice Home Health Claims
GX 1004		01/17		X	Summary Chart: Cash Withdrawn by Year
GX 1005		01/17		X	Summary Chart: Count One: Overt Acts Four through Fourteen

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on January 24, 2017, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF.

By: /s/ Vasanth Sridharan
Vasanth Sridharan
Trial Attorney
Florida Special Bar No. A5502104
United States Department of Justice
Criminal Division, Fraud Section
1400 New York Avenue, N.W.
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Tel: (202) 549-1903
Vasanth.Sridharan@usdoj.gov

Dated: January 24, 2017

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV- MOORE/TORRES

UNITED STATES OF AMERICA; and the STATE OF FLORIDA, *ex rel.* THEODORE A. SCHIFF, M.D.
Plaintiffs,

v.

GARY L. MARDER, D.O. and ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation
Defendants.
_____/

DEFENDANT GARY L. MARDER, D.O.'S RESPONSE TO UNITED STATES' FIRST SET OF INTERROGATORIES AND REQUEST FOR ADMISSIONS

Pursuant to Rules 33 and 36 of the Federal Rules of Civil Procedure and Rule 26.1(g) of the Local Rules of the United States District Court for the Southern District of Florida, defendant Gary L. Marder , D.O. (Dr. Marder") hereby responds to plaintiff, United States' First Set of Interrogatories and Request for Admissions as follows:

GENERAL OBJECTIONS

1. Defendant objects to the interrogatories and request for admissions to the extent that they seek information or the production or identification of documents not in the possession, custody or control of Defendant within the meaning of the Federal Rules of Civil Procedure or the Federal Evidence Code on the grounds that said interrogatories and request for admissions are overbroad, unreasonable, unduly burdensome, improper and that their scope is not limited to information known to Defendant.

2. Defendant objects to the interrogatories and request for admissions to the extent that they seek information concerning matters that are irrelevant and not reasonably calculated to lead to the discovery of admissible evidence concerning Plaintiff's claims and/or Defendant's defenses in the pending litigation.

3. Defendant objects to the interrogatories and request for admissions to the extent that they seek information or the production or identification of documents protected by the attorney-client privilege, by the work product privilege, or by any other privilege.

4. Defendant submits these responses without conceding the relevance or materiality of the subject matter of any document or information which may be produced or identified, and without prejudice to Defendant's right to object to further discovery or to object to the admissibility of any proof on the subject matter of any discovery of any document. Defendant reserves the right to change or to supplement any response that may subsequently appear to be incomplete or incorrect. Defendant reserves the right to object at such later time that any document produced or response given hereunder is protected by the attorney-client privilege, or as attorney work product or trial preparation material, and that the production or response was inadvertent.

5. In responding to the interrogatories and request for admissions, Defendant has conducted a reasonable inquiry of those persons most likely to possess information responsive thereto and a reasonable search of records where information requested would most likely be maintained. To the extent defendant seeks to require Defendant to respond further, Defendant objects on the grounds that the interrogatories and request for admissions are, to said extent, overbroad, unduly burdensome, unreasonable and oppressive.

6. Defendant will make any documents identified in response to any interrogatory and request for admission available for inspection and copying at a time mutually convenient to the parties and their respective counsel. By agreeing to produce responsive documents, Defendant does not acknowledge that such documents exist.

7. Defendant objections to these interrogatories and request for admissions on the basis of his Fifth Amendment right against self-incrimination. Defendant adopts all arguments and legal authorities contained within any court filings made by Defendant in connection with the Motion for Stay of Civil Proceedings, Motion for Protective Order, and Renewed Motion for Stay of Discovery. Defendant also objects on the basis of his Sixth Amendment rights, secured by the Due Process Clause, and any other applicable provisions of the United States Constitution that relate to and encompass his right to counsel and right to prepare a criminal defense free from government intrusion.

Subject to the foregoing, Defendant responds as follows:

SPECIFIC RESPONSES TO INTERROGATORIES

1. If you contend that any of the radiation services for which you submitted claims using CPT Codes 77401, 77402, 77407 and 77412 did not require direct supervision or direct personal supervision by a physician during the provision of the services in order to be covered by Medicare, for each of these specific CPT codes, state all reasons why you contend that direct or direct personal supervision was not required and identify any authority upon which you rely (person or document).

ANSWER TO INTERROGATORY NO. 1: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

2. Provide the definition(s) of the physician supervision requirement that you contend was applicable to the claims you submitted to Medicare using CPT Codes 77401, 77402, 77407 and 77412, and identify any authority upon which you rely (person or document).

ANSWER TO INTERROGATORY NO. 2: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

3. If you contend that any of the services rendered by non-physician providers and billed by ADSCC or Dr. Marder to Medicare did not require direct supervision by a physician during the provision of the services in order to have been billed as having been rendered by a physician, for each of the CPT Codes included within the definition of non-physician provider services, state all reasons why you contend that direct supervision was not required and identify any authority upon which you rely (person or document).

ANSWER TO INTERROGATORY NO. 3: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

4. If you contend that any of the radiation services or non-physician provider services billed by ADSCC or Dr. Marder to Medicare at such times as Dr. Marder was not on the premises of either of ADSCC's clinics were in fact supervised, identify each specific service, the nature of the supervision and the person who supervised the service.

ANSWER TO INTERROGATORY NO. 4: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

5. Please explain every step taken by you which you claim supported the decision to use the National Provider Identifier or similar number of Dr. Marder as the rendering or performing provider in submitting claims to Medicare for services rendered by non-physician providers at such times as Dr. Marder was not present in the office where the services were being rendered.

ANSWER TO INTERROGATORY NO. 5: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

6. Please identify all persons whom you permitted to select the Current Procedural Terminology (CPT) codes to be used in claims submitted by you to the Medicare, Medicaid or TRICARE programs.

ANSWER TO INTERROGATORY NO. 6: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

7. Please state all reasons why you contend the claims submitted by you to Medicare, Medicaid or TRICARE using CPT Codes 77402, 77407 and 77412 instead of CPT code 77401 were not false, and all steps taken by you in order to determine whether utilizing those codes was appropriate and accurate.

ANSWER TO INTERROGATORY NO. 7: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

8. Please list all training courses or seminars that Dr. Marder or ADSCC and their employees attended which pertain to billing the Medicare or Medicaid programs or to the use of CPT codes. Please specify the name of the person who attended the training or seminar, be it Dr. Marder himself or an employee.

ANSWER TO INTERROGATORY NO. 8: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

9. Please estimate separately for each location on a monthly basis, e.g. 40 hours per week in January 2008, the number of hours per week that Dr. Marder physically spent inside:

a. the ADSCC clinic in Port St. Lucie, Florida;

b. the ADSCC clinic in Okeechobee, Florida; and

c. the physical location of KML in Coral Gables, Florida.

ANSWER TO INTERROGATORY NO. 9: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

10. Please list all facilities at which Dr. Marder has or had privileges (including, but not limited to, admitting and consulting privileges), credentials, or medical directorships, or at which Dr. Marder was otherwise authorized to practice.

ANSWER TO INTERROGATORY NO. 10: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

11. Please list all professional associations with which Dr. Marder has or had any affiliation, including but not limited to as a member, subscriber, employee, agent, volunteer or author.

ANSWER TO INTERROGATORY NO. 11: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

12. Identify any occasion on which you were asked to repay money, or actually did repay money, to any third party payor or insurance company, including but not limited to Medicare, Medicaid and TRICARE, and the amounts and reasons therefor.

ANSWER TO INTERROGATORY NO. 12: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

VERIFICATION OF INTERROGATORIES

Pursuant to 28 U.S.C. §1746, I declare under penalty of perjury that the forgoing is true and correct.

Executed on 10/5/, 2015

Dr. Gary L. Marder, D.O.

SPECIFIC RESPONSES TO REQUEST FOR ADMISSIONS

1. Dr. Marder and ADSCC certified to Medicare, Medicaid and TRICARE on provider agreements that they would abide by the rules of the Medicare, Medicaid and TRICARE programs.

ANSWER TO REQUEST FOR ADMISSION NO. 1: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

2. Dr. Marder and ADSCC signed Medicare provider agreements which certified that they would "retain all original source documentation and medical records pertaining to any such particular Medicare claim for a period of at least six years, three months after the bill is paid."

ANSWER TO REQUEST FOR ADMISSION NO. 2: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

3. It was Dr. Marder's practice to review the medical records of his patients before they were sent to be processed for billing.

ANSWER TO REQUEST FOR ADMISSION NO. 3: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

4. ADSCC's employees did not submit claims to Medicare, Medicaid and TRICARE unless Dr. Marder had first reviewed the CPT code selected on the claim.

ANSWER TO REQUEST FOR ADMISSION NO. 4: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

5. Dr. Marder personally selected the CPT codes that he and ADSCC used to submit claims to Medicare, Medicaid and TRICARE, including claims for services rendered by non-physician providers.

ANSWER TO REQUEST FOR ADMISSION NO. 5: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

6. It was the practice of Dr. Marder and ADSCC to identify Dr. Marder as the rendering or performing provider when submitting claims to Medicare, Medicaid and TRICARE for all services rendered by non-physician providers working for him or ADSCC, including services rendered while Dr. Marder was not on the premises of the location where the services were being rendered.

ANSWER TO REQUEST FOR ADMISSION NO. 6: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

7. It was the practice of Dr. Marder and ADSCC to bill Medicare, Medicaid and TRICARE using CPT Codes 77401, 77402, 77407 and 77412 for every external beam radiation

treatment rendered to patients regardless of whether or not the treatment was rendered under the personal supervision or the direct personal supervision of Dr. Marder.

ANSWER TO REQUEST FOR ADMISSION NO. 7: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

8. Dr. Marder and ADSCC never owned the laboratory equipment, never employed the appropriately trained personnel, and never secured the required certification under the Clinical Laboratory Improvement Act necessary to perform the Technical Component of the laboratory tests for which they submitted claims to Medicare and Medicaid using CPT Codes 88305 or 88312.

ANSWER TO REQUEST FOR ADMISSION NO. 8: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

9. None of the laboratory equipment necessary to perform the Technical Component of the laboratory tests for which Dr. Marder and ADSCC submitted claims to Medicare and Medicaid using CPT Codes 88305 or 88312 was ever located in the clinics operated by Dr. Marder and ADSCC in Okeechobee, Florida or Port St. Lucie, Florida.

ANSWER TO REQUEST FOR ADMISSION NO. 9: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

10. No certification under the Clinical Laboratory Improvement Act ever existed which covered the clinics operated by Dr. Marder and ADSCC in Okeechobee, Florida or Port St. Lucie, Florida with respect to any of the laboratory equipment necessary to perform the Technical Component of the laboratory tests for which Dr. Marder and ADSCC submitted claims to Medicare and Medicaid using CPT Codes 88305 or 88312.

ANSWER TO REQUEST FOR ADMISSION NO. 10: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

11. Dr. Marder and ADSCC never personally performed or supervised the Technical Component of any of the laboratory tests for which they submitted claims to Medicare and Medicaid using CPT Codes 88305 or 88312.

ANSWER TO REQUEST FOR ADMISSION NO. 11: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

12. Dr. Kendall and KML performed the Professional Component for substantially all of the laboratory tests for which Dr. Marder or ADSCC submitted claims to Medicare and Medicaid using CPT Codes 88305 or 88312.

ANSWER TO REQUEST FOR ADMISSION NO. 12: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

13. Dr. Marder's normal schedule was to be physically present in the ADSCC office located in Okeechobee, Florida once every two weeks, and to be physically present in the office located in Port St. Lucie, Florida two days a week.

ANSWER TO REQUEST FOR ADMISSION NO. 13: On the advice of counsel and out of an abundance of caution, I respectfully assert my Fifth Amendment right to remain silent.

Respectfully submitted,

Akerman LLP
Attorneys for Defendants
Gary Marder, D.O. and Allergy,
Dermatology & Skin Cancer Center, Inc.
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Miami, Florida 33131
305-374-5600
305-374-5095 fax
jacqueline.arango@akerman.com

By: /S/ Jacqueline Arango
Jacqueline Arango
Florida Bar No. 664162

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on October 6th, 2015, I certify that the foregoing document is being served via email and Federal Express this day on Mark A. Lavine, Assistant United States Attorney, at United States Attorney's Office, 99 N.E. 4th Street, Miami, Florida 33132.

By: /S/ Jacqueline Arango
Jacqueline Arango

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No.: 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA and the
STATE OF FLORIDA, ex rel.
THEODORE A. SCHIFF, M.D.,

Plaintiffs,

vs.

GARY L. MARDER, D.O.; ALLERGY,
DERMATOLOGY & SKIN CANCER
CENTER, INC., a Florida corporation,
ROBERT I. KENDALL, M.D., and
KENDALL MEDICAL LABORATORY,
INC., a Florida corporation,

Defendants.

_____/

DEFENDANT KENDALL MEDICAL LABORATORY RESPONSES AND OBJECTIONS TO UNITED STATES' INTERROGATORIES AND REQUESTS TO ADMIT

Defendant, Kendall Medical Laboratory ("Defendant" or "KML"), by and through the undersigned counsel and pursuant to Federal Rules of Civil Procedure 33 and 36, hereby submits the following Responses and Objections to the Interrogatories and Request to Admit served upon it by Plaintiff, United States of America ("Plaintiff").

NUMBERED OBJECTIONS

The following General Objections apply to and are expressly incorporated in the Responses set forth below:

1. Defendant objects to Plaintiff's Interrogatories and Requests to Admit to the extent that they seek to impose a duty on Defendant different from or beyond that required by the

Federal Rules of Civil Procedure.

2. Defendant objects to the Interrogatories and Requests to Admit to the extent that they seek information concerning matters that are irrelevant and not reasonably calculated to lead to the discovery of admissible evidence concerning Plaintiff's claims and/or Defendant's defenses in the pending litigation.

3. Defendant objects to the Interrogatories and Requests to Admit to the extent that they call for the disclosure of the contents of any document or communication that is privileged, that was prepared in anticipation of litigation or for trial, that constitutes attorney-client privileged information, attorney work product, or that is otherwise immune from discovery or protected by any other applicable privilege or law. Inadvertent identification or production of any such document or information shall not constitute a waiver of any privilege with respect to the subject matter thereof or the information contained therein, and shall not waive Defendant's right to object to the use of any such document or the information contained therein during this or any subsequent proceeding.

4. Defendant objects to the Interrogatories and Requests to Admit to the extent that they fail to describe the information or documents sought with reasonable particularity such that Defendant must speculate as to the information or documents sought.

5. Defendant submits these Responses without conceding the relevance or materiality of the subject matter of any information and/or documents which may be disclosed and without prejudice to Defendant's right to further object to the admissibility of any evidence relating to such information and/or documents. Defendant reserves the right to change or supplement any Response which may subsequently appear to be incomplete or incorrect. Defendant reserves the right to object at such later time that any Response given hereunder is

protected by the attorney-client privilege or any other privilege, or is attorney work product or trial preparation material, or was provided in violation of the Defendant's constitutional rights, and that the disclosure of such information and/or documents was inadvertent.

6. Defendant reserves the right to amend or supplement its Responses should that become necessary or appropriate.

7. Defendant objects to these Interrogatories and Requests to Admit on the basis of that they violate Dr. Robert I. Kendall's Fifth Amendment right against self-incrimination. In that regard, such objection adopts all arguments and legal citations contained within any filings made by any defendant in this action in connection with the Motion to Stay, the Motion for a Protective Order, and Motion for a Stay of Discovery. This includes, but is not limited to, docket entries 70, 72, 85, 87, 92, 93, 99, and 100. Defendant also objects to these Interrogatories and Requests to Admit on the basis that their result violates the Defendant's and/or Dr. Robert I. Kendall's Sixth Amendment rights, rights secured by the Due Process Clause, and other applicable provisions of the United States Constitution that relate to and encompass the right to counsel and the right to prepare a criminal defense free from government intrusion. Defendant also objects to these Interrogatories and Requests to Admit as they impermissibly seek attorney-client privileged and work product material related to the representation of Defendant and/or Dr. Robert I. Kendall in connection with a parallel criminal matter. The enclosed responses do not waive any of the foregoing objections.[1]

8. Defendant objects to any usage of the enclosed documents in connection with the Plaintiff's parallel criminal investigation and reserves its right to seek a related protective order.

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[1] To be clear, Defendant does not allege that any government attorney or actor is acting in bad faith or intentionally violating the defendant's constitutional or other rights.

RESPONSES TO FIRST SET OF INTERROGATORIES

Interrogatory One:

Please list all training courses or seminars that Dr. Kendall or his employees attended which pertain to billing the Medicare or Medicaid programs or to the use of CPT codes. Please specify the name of the person who attended the training or seminar, be it Dr. Kendall himself or an employee.

> **Response to Interrogatory One:** Based on the information known by Defendant KML,[2] no employee of Defendant KML attended any training courses or seminars which pertain to billing and Medicare or Medicaid programs or to the use of CPT codes. This answer is limited to KML employees other than Dr. Robert I. Kendall.

Interrogatory Two:

Please estimate the number of hours per week that Dr. Kendall physically spent inside Dr. Marder's clinics in Port St. Lucie, Florida and Okeechobee, Florida. Please give this estimate separately for each clinic and on a monthly basis, *e.g.*, 40 hours per week in January 2008.

> **Response to Interrogatory Two:** No employee or individual at KML can make an estimate as to the number of hours that Dr. Kendall physically spent inside of Dr. Marder's clinics, except for Dr. Kendall. Dr. Kendall, however, has invoked his Fifth Amendment right to silence.

Interrogatory Three:

Please estimate the number of hours per week that Dr. Kendall physically spent inside the physical location of KML. Please give this estimate separately for each clinic and on a monthly basis, *e.g.*, 40 hours per week in January 2008.

> **Response to Interrogatory Three:** Dr. Kendall did not maintain set hours of employment at KML. However, based on the information known by Defendant KML, Defendant KML estimates that Dr. Kendall would spend approximately 30 hours per week inside the physical location of KML, excluding those periods during which he was on vacation. This estimate applies for the period of 2008 through the present.

Interrogatory Four:

Please list all facilities to which Dr. Kendall had privileges (including, but not limited to, admitting and consulting privileges), credentials, or medical directorships, or at which Dr. Kendall was otherwise authorized to practice.

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[2] The knowledge of Defendant KML as referenced throughout the instant responses and objections does not include the knowledge of Defendant Robert I. Kendall as he has asserted his Fifth Amendment right against self-incrimination.

Response to Interrogatory Four: Based on the information known by Defendant KML, Defendant KML has no knowledge that Dr. Kendall had any privileges, credentials, medical directorships, or was otherwise authorized to practice at any facility.

Interrogatory Five:

Please list all professional associations with which Dr. Kendall had any affiliation, including but not limited to as a member, subscriber, employee, agent, volunteer or author.

Response to Interrogatory Five: Based on the information know by Defendant KML, Dr. Kendall is a member of the American Society of Clinical Pathologists, the College of American Pathologists, and the American Board of Pathology.

Interrogatory Six:

Identify any occasion on which you were asked to repay money, or actually did repay money, to any third party payor or insurance company, including but not limited to Medicare, Medicaid and TRICARE, and the amounts and reasons therefore.

Response to Interrogatory Six: Based on the information known by Defendant KML, on various occasions, KML was asked to repay certain overpayments to third party payers and/or insurance companies. Representatives of KML will attempt to locate documents and records evidencing any specific repayments.

VERIFICATION OF INTERROGATORIES

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 4, 2016

Patricia Boitel

RESPONSES TO REQUESTS TO ADMIT

Request to Admit One:

Dr. Kendall and KML certified to Medicare, Medicaid and TRICARE on provider agreements that they would abide by the rules of the Medicare, Medicaid and TRICARE programs.

> **Response to Request to Admit One:** Without waiving any applicable privileges and/or any other objections, Defendant objects to this Request to Admit as vague, overbroad, and/or not reasonably calculated to lead to the discovery of admissible evidence in that the Request is not limited in time or scope and the Request seeks admissions concerning events for an unspecified period.

Request to Admit Two:

Dr. Kendall and KML signed Medicare provider agreements which certified that they would "retain all original source documentation and medical records pertaining to any such particular Medicare claim for a period of at least six years, three months after the bill is paid."

> **Response to Request to Admit Two:** Without waiving any applicable privileges and/or any other objections, Defendant objects to this Request to Admit as vague, overbroad, compound and/or not reasonably calculated to lead to the discovery of admissible evidence in that the Request is not limited in time or scope and seeks admissions concerning events for an unspecified period. To the extent the Request to Admit seeks authentication of a specific document from which it quotes, there is no document attached to the Request such that Defendant cannot properly formulate a response.

Request to Admit Three:

Dr. Marder and ADSCC never owned the laboratory equipment, never employed appropriately trained personnel, and never secured the certification under the Clinical Laboratory Improvement Act necessary to perform the Technical Component of the laboratory tests for which they submitted claims to Medicare and Medicaid using CPT Codes 88305 or 88312.

> **Response to Request to Admit Three:** Without waiving any applicable privileges and/or any other objections, Defendant objects to this Request to Admit because it does not seeks an admission with respect to Defendant, but rather with respect to other defendants to this action. Defendant has made reasonable inquiry and the information it knows or can readily obtain is insufficient to enable it to admit or deny.

Request to Admit Four:

None of the laboratory equipment necessary to perform the Technical Component of the laboratory tests performed by Dr. Kendall and KML for Dr. Marder and ADSCC was located in the clinics operated by Dr. Marder and ADSCC in Okeechobee, Florida or Port St. Lucie, Florida.

> **Response to Request to Admit Four:** Without waiving any applicable privileges and/or any other objections, Defendant objects to this Request to Admit because it does not seek an admission with respect to Defendant, but rather with respect to other defendants to this

action. Defendant has made reasonable inquiry and the information it knows or can readily obtain is insufficient to enable it to admit or deny.

Request to Admit Five:

No certification under the Clinical Laboratory Improvement Act ever existed which covered the clinics operated by Dr. Marder and ADSCC in Okeechobee, Florida or Port St. Lucie, Florida, with respect to any of the laboratory equipment necessary to perform the Technical Component of the laboratory tests rendered by Dr. Kendall and KML for Dr. Marder and ADSCC.

Response to Request to Admit Five: Without waiving any applicable privileges and/or any other objections, Defendant objects to this Request to Admit because it does not seek an admission with respect to Defendant, but rather with respect to other defendants to this action. Defendant has made reasonable inquiry and the information it knows or can readily obtain is insufficient to enable it to admit or deny.

Request to Admit Six:

Dr. Marder never personally performed or supervised the Technical Component of any of the laboratory tests on specimens sent by Dr. Marder and ADSCC to Dr. Kendall and KML.

Response to Request to Admit Six: Without waiving any applicable privileges and/or any other objections, Defendant objects to this Request to Admit because it does not seeks an admission with respect to Defendant, but rather with respect to other defendants to this action. Defendant further objects to the Request to Admit as vague and overbroad in that it uses the term "supervised" without definition. Subject to the foregoing objections, Defendant admits that Dr. Marder has never personally performed the Technical Component of any of the laboratory tests on specimens sent by Dr. Marder and ADSCC to Dr. Kendall and Defendant.

Request to Admit Seven:

KML performed the Professional Component for substantially all of the laboratory tests or specimens sent by Dr. Marder and ADSCC to Dr. Kendall and KML.

Response to Request to Admit Seven: Without waiving any applicable privileges and/or any other objections, Defendant objects to this Request to Admit because it does not seeks an admission with respect to Defendant, but rather with respect to other defendants to this action. Defendant further objects to the Request to Admit as vague and overbroad in that it uses the term "substantially" without definition. Defendant admits that KML did diagnose specimens sent to KML it by ADSCC.

Respectfully submitted,

GREENBERG TRAURIG, P.A.
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/s/ Jared E. Dwyer
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CERTIFICATE OF SERVICE

I hereby certify that on March 2, 2016, I served on all counsel of record by other means, a copy of the foregoing.

/s/ Jared E. Dwyer
JARED E. DWYER

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No.: 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA and the STATE OF FLORIDA, ex rel. THEODORE A. SCHIFF, M.D.,

Plaintiffs,

vs.

GARY L. MARDER, D.O.; ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation,

Defendants.

_____/

DEFENDANT ROBERT I. KENDALL, M.D.'S RESPONSES AND OBJECTIONS TO UNITED STATES' INTERROGATORIES AND REQUESTS TO ADMIT

Defendant, Dr. Robert I. Kendall ("Defendant"), by and through the undersigned counsel and pursuant to Federal Rules of Civil Procedure 33 and 36, hereby submits the following Responses and Objections to the Interrogatories and Request to Admit served upon him by Plaintiff, United States of America ("Plaintiff").

NUMBERED OBJECTIONS

The following General Objections apply to and are expressly incorporated in the Responses set forth below:

1. Defendant objects to Plaintiff's Interrogatories and Requests to Admit to the extent that they seek to impose a duty on Defendant different from or beyond that required by the Federal Rules of Civil Procedure.

2. Defendant objects to the Interrogatories and Requests to Admit to the extent that they seek information concerning matters that are irrelevant and not reasonably calculated to lead to the discovery of admissible evidence concerning Plaintiff's claims and/or Defendant's defenses in the pending litigation.

3. Defendant objects to the Interrogatories and Requests to Admit to the extent that they call for the disclosure of the contents of any document or communication that is privileged, that was prepared in anticipation of litigation or for trial, that constitutes attorney-client privileged information, attorney work product, or that is otherwise immune from discovery or protected by any other applicable privilege or law. Inadvertent identification or production of any such document or information shall not constitute a waiver of any privilege with respect to the subject matter thereof or the information contained therein, and shall not waive Defendant's right to object to the use of any such document or the information contained therein during any subsequent procedure.

4. Defendant objects to the Interrogatories and Requests to Admit to the extent that they fail to describe the information or documents sought with reasonable particularity such that Defendant must speculate as to the information or documents sought.

5. Defendant submits these Responses without conceding the relevance or materiality of the subject matter of any information and/or documents which may be disclosed and without prejudice to Defendant's right to further object to the admissibility of any evidence relating to such information and/or documents. Defendant reserves the right to change or supplement any Response which may subsequently appear to be incomplete or incorrect. Defendant reserves the right to object at such later time that any Response given hereunder is protected by the attorney-client privilege or any other privilege, or is attorney work product or

trial preparation material, or was provided in violation of the Defendant's constitutional rights, and that the disclosure of such information and/or documents was inadvertent.

6. Defendant reserves the right to amend or supplement its Responses should that become necessary or appropriate. Defendant also reserves the right to withdraw his invocation of his right to remain silent should he choose at a later date.

7. Defendant objects to these Interrogatories and Requests to Admit on the basis of his Fifth Amendment right against self-incrimination. In that regard, such objection adopts all arguments and legal citations contained within any filings made by any defendant and filed in connection with the Motion to Stay, the Motion for a Protective Order, and Motion for a Stay of Discovery. This includes, but is not limited to, docket entries 70, 72, 85, 87, 92, 93, 99, and 100. Defendant also objects to these Interrogatories and Requests to Admit on the basis that their result violates the Defendant's Sixth Amendment rights, rights secured by the Due Process Clause, and other applicable provisions of the United States Constitution that relate to and encompass his right to counsel and his right to prepare a criminal defense free from government intrusion. Defendant also objects to these Interrogatories and Requests to Admit as they impermissibly seek attorney-client privileged and work product material related to the representation of Defendant in connection with the parallel criminal matter. The enclosed responses do not waive any of the foregoing objections.[1]

8. Currently pending before the Court is a Motion to Stay Discovery filed by Defendant on August 24, 2015. *See* ECF No. 100. That Motion seeks relief from providing the discovery requested through the instant Interrogatories and Requests to Admit. Defendant is not waiving any of the arguments raised therein. Moreover, Defendant reserves the right to pursue

[1] To be clear, the defendant does not allege that any government attorney or actor is acting in bad faith or intentionally violating the defendant's constitutional or other rights.

any such arguments on appeal, in a subsequent motion for protective order, or other motion for any relief. Such rights are not waived by Defendant's provision of the attached discovery Responses. Defendant specifically reserves all rights related to such motion.

9. Defendant objects to any usage of the enclosed documents in connection with the criminal investigation and reserves his right to seek a protective order on that basis.

10. Should the pending Motion to Stay (ECF No. 100) now before the Court be granted, in its current form or in a form updated in light of events that have occurred since its filing, Defendant reserves his right to seek the return of the enclosed Responses and bar the United States from the usage of the Responses.

RESPONSES TO FIRST SET OF INTERROGATORIES

Interrogatory One:

Please list all training courses or seminars that Dr. Kendall or his employees attended which pertain to billing the Medicare or Medicaid programs or to the use of CPT codes. Please specify the name of the person who attended the training or seminar, be it Dr. Kendall himself or an employee.

Response to Interrogatory One: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Two:

Please estimate the number of hours per week that Dr. Kendall physically spent inside Dr. Marder's clinics in Port St. Lucie, Florida and Okeechobee, Florida. Please give this estimate separately for each clinic and on a monthly basis, *e.g.*, 40 hours per week in January 2008.

Response to Interrogatory Two: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my right Fifth Amendment to remain silent.

Interrogatory Three:

Please estimate the number of hours per week that Dr. Kendall physically spent inside the physical location of KML. Please give this estimate separately for each clinic and on a monthly basis, *e.g.*, 40 hours per week in January 2008.

Response to Interrogatory Three: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert Fifth Amendment my right to remain silent.

Interrogatory Four:

Please list all facilities to which Dr. Kendall had privileges (including, but not limited to, admitting and consulting privileges), credentials, or medical directorships, or at which Dr. Kendall was otherwise authorized to practice.

Response to Interrogatory Four: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Five:

Please list all professional associations with which Dr. Kendall had any affiliation, including but not limited to as a member, subscriber, employee, agent, volunteer or author.

Response to Interrogatory Five: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Six:

Identify any occasion on which you were asked to repay money, or actually did repay money, to any third party payor or insurance company, including but not limited to Medicare, Medicaid and TRICARE, and the amounts and reasons therefor.

Response to Interrogatory Six: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

VERIFICATION OF INTERROGATORIES

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Robert I. Kendall, M.D.

Executed on 9/3, 2015

RESPONSES TO SECOND SET OF INTERROGATORIES

Interrogatory One:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the First Affirmative Defense that Plaintiff's claims are barred in whole or in part by applicable statute of limitations.

Response to Interrogatory One: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Two:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Second Affirmative Defense that Defendant KML did not violate the False Claims Act, 31 U.S.C. § 3729, et seq.

Response to Interrogatory Two: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Three:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Third Affirmative Defense that Defendant KML did not act with the state of knowledge or intent necessary to give rise to liability or that no act or omission of the Defendant KML was malicious, willful, wanton, reckless or made with intent to violate any statute or law.

Response to Interrogatory Three: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Four:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Fourth Affirmative Defense that any actions taken by Defendant KML with respect to the allegations in the Complaint were undertaken in good faith, including, but not limited to, based on reliance on the advice of counsel and/or reliance on the advice of individuals apparently and actually empowered to administer the programs at issue, and constitute lawful, proper, justified and/or privileged conduct.

Response to Interrogatory Four: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Five:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Fifth Affirmative Defense that Defendant KML did not knowingly present, or cause to be presented, any false or fraudulent claim for payment to the government.

Response to Interrogatory Five: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Six:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Sixth Affirmative Defense that Defendant KML never knowingly made, used, or caused to be made or used a false record or statement material to a false or fraudulent claim.

Response to Interrogatory Six: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Seven:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegations in the Seventh Affirmative Defense that any alleged false statement or claim was immaterial.

Response to Interrogatory Seven: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Eight:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Eighth Affirmative Defense that Defendant KML did not violate the Anti-Kickback Statute ("AKS"), 42 U.S.C. § 1320a-7b, including, but not limited to, that the alleged conduct complied with applicable "safe harbor" regulations under the AKS, including, but not limited to, 42 C.F.R. § 1001.952.

Response to Interrogatory Eight: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Nine:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Ninth Affirmative Defense that Defendant KML did not give or receive any remuneration in violation of the AKS or the Stark Law, 42 U.S.C. § 1395nn.

Response to Interrogatory Nine: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Ten:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Tenth Affirmative Defense that conduct alleged in the Complaint falls under the bona fide employment exceptions of the AKS and the Stark Law.

Response to Interrogatory Ten: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Eleven:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Eleventh Affirmative Defense that conduct alleged in the Complaint constitutes in-office ancillary services.

Response to Interrogatory Eleven: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Twelve:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Twelfth Affirmative Defense that Defendant KML was acting as independent contractors at all times material to the Complaint's allegations.

Response to Interrogatory Twelve: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Thirteen:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Thirteenth Affirmative Defense that the conduct alleged in the Complaint constitutes a lawful, legitimate reassignment of a claim.

Response to Interrogatory Thirteen: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Fourteen:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Fourteenth Affirmative Defense that Defendant KML's conduct was in compliance with, or authorized by, laws or regulations administered by a regulatory body or officer acting under state or federal statutory authority.

Response to Interrogatory Fourteen: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Fifteen:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Fifteenth Affirmative Defense that the United States approved and ratified the alleged acts of which the United States now complains.

Response to Interrogatory Fifteen: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Sixteen:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Sixteenth Affirmative Defense that the occurrences alleged in the Complaint and all damages, if any, resulting there from were caused

by the acts or omissions of third parties over whom the Defendant KML had no control and that the Defendant KML's conduct was not the proximate cause of the United States' damages.

Response to Interrogatory Sixteen: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Seventeen:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Seventeenth Affirmative Defense that the alleged damages, if any, are not attributable to any act, conduct, or omission on the part of the Defendant KML.

Response to Interrogatory Seventeen: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Eighteen:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Eighteenth Affirmative Defense that United States has not sustained any damages.

Response to Interrogatory Eighteen: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Nineteen:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Nineteenth Affirmative Defense that the intra-corporate conspiracy doctrine may be appropriately invoked.

Response to Interrogatory Nineteen: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Interrogatory Twenty:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Twentieth Affirmative Defense that Defendant KML did not enter into an agreement with any co-conspirator to violate the False Claims Act or to get a false claim paid by the government.

Response to Interrogatory Twenty: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my right Fifth Amendment to remain silent.

Interrogatory Twenty-One:

Describe all material facts, identify each person with personal knowledge and identify all documents which support the allegation in the Twenty-First Affirmative Defense that the purported conduct that forms the basis for the alleged conspiracy is not unlawful or actionable.

Response to Interrogatory Twenty-One: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

VERIFICATION OF INTERROGATORIES

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on 9/3, 2015

Robert I. Kendall, M.D.

RESPONSES TO REQUESTS TO ADMIT

Request to Admit One:

Dr. Kendall and KML certified to Medicare, Medicaid and TRICARE on provider agreements that they would abide by the rules of the Medicare, Medicaid and TRICARE programs.

Response to Request to Admit One: Without waving any applicable privileges and/or any other objections, Defendant objects to this Request to Admit as vague, overbroad, and/or not reasonably calculated to lead to the discovery of admissible evidence in that the Request is not limited in time or scope and the Request seeks admissions concerning events for an unspecified period.

Request to Admit Two:

Dr. Kendall and KML signed Medicare provider agreements which certified that they would "retain all original source documentation and medical records pertaining to any such particular Medicare claim for a period of at least six years, three months after the bill is paid."

Response to Request to Admit Two: Without waving any applicable privileges and/or any other objections, Defendant objects to this Request to Admit as vague, overbroad, compound and/or not reasonably calculated to lead to the discovery of admissible evidence in that the Request is not limited in time or scope and seeks admissions concerning events for an unspecified period. To the extent the Request to Admit seeks authentication of a specific document from which it quotes, there is no document attached to the Request such that Defendant cannot properly formulate a response.

Request to Admit Three:

Dr. Marder and ADSCC never owned the laboratory equipment, never employed appropriately trained personnel, and never secured the certification under the Clinical Laboratory Improvement Act necessary to perform the Technical Component of the laboratory tests for which they submitted claims to Medicare and Medicaid using CPT Codes 88305 or 88312.

Response to Request to Admit Three: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Request to Admit Four:

None of the laboratory equipment necessary to perform the Technical Component of the laboratory tests performed by Dr. Kendall and KML for Dr. Marder and ADSCC was located in the clinics operated by Dr. Marder and ADSCC in Okeechobee, Florida or Port St. Lucie, Florida.

Response to Request to Admit Four: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Request to Admit Five:

No certification under the Clinical Laboratory Improvement Act ever existed which covered the clinics operated by Dr. Marder and ADSCC in Okeechobee, Florida or Port St. Lucie, Florida, with respect to any of the laboratory equipment necessary to perform the Technical Component of the laboratory tests rendered by Dr. Kendall and KML for Dr. Marder and ADSCC.

Response to Request to Admit Five: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Request to Admit Six:

Dr. Marder never personally performed or supervised the Technical Component of any of the laboratory tests on specimens sent by Dr. Marder and ADSCC to Dr. Kendall and KML.

Response to Request to Admit Six: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Request to Admit Seven:

KML performed the Professional Component for substantially all of the laboratory tests or specimens sent by Dr. Marder and ADSCC to Dr. Kendall and KML.

Response to Request to Admit Seven: At this time, out of an abundance of caution and on the advice of counsel, I respectfully assert my Fifth Amendment right to remain silent.

Respectfully submitted,

GREENBERG TRAURIG, P.A.
Attorneys for Defendants Robert I. Kendall, M.D. and Kendall Medical Laboratory, Inc.
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CERTIFICATE OF SERVICE

I hereby certify that on September 3, 2015, Defendant Kendall's response to the first and second set of interrogatories and the request to admit was served on all counsel of record via transmission of Notice of Electronic Filing generated by CM/ECF, or via other means if required.

/s/ Jared E. Dwyer
JARED E. DWYER

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF IOWA

UNITED STATES OF AMERICA,	)	
	)	Case No. 4:16-cr-157
v.	)	
	)	PLEA AGREEMENT
RICHARD LEE HAUSER, M.D.,	)	
	)	
Defendant.	)	

The United States of America (also referred to as "the Government") and the Defendant, RICHARD LEE HAUSER, M.D., and Defendant's attorney, enter into this Plea Agreement.

A. CHARGES

1. Subject Offenses. Defendant will waive Indictment (by executing a separate waiver of Indictment form) and plead guilty to Counts 1 and 2 of a United States Attorney's Information each charging a violation of Title 18, United States Code, Section 1347, that is Health Care Fraud.

2. No Charges to be Dismissed. There are no charges to be dismissed.

3. No Further Prosecution. The Government agrees that Defendant will not be charged in the Southern District of Iowa with any other federal criminal offense arising from or directly relating to this investigation. This paragraph and this Plea Agreement do not apply to (1) any criminal act occurring after the date of this agreement, or (2) any crime of violence.

B. MAXIMUM PENALTIES

4. Maximum Punishment. Defendant understands that each of Counts 1 and 2, to which Defendant is pleading guilty, carries a maximum sentence of 10 years in prison; a maximum fine of $250,000; and a term of supervised release of up to 3 years. A mandatory special assessment of $100 per count also must be imposed by the sentencing court.

5. Supervised Release--Explained. Defendant understands that, during any period of supervised release or probation, Defendant will be under supervision and will be required to comply with certain conditions. If Defendant were to violate a condition of supervised release, Defendant could be sentenced up to two (2) years in prison, without any credit for time previously served.

6. Detention. Provided that Defendant does not violate any conditions of Defendant's pretrial release, and does not appear to be mentally at risk to harm himself or any other person, the Government agrees to recommend that Defendant may remain on pretrial release pending imposition of sentence and will recommend that Defendant be permitted to self-report to serve any term of imprisonment imposed by the Court.

C. NATURE OF THE OFFENSE -- FACTUAL BASIS

7. Elements Understood. Defendant understands that to prove the offense alleged under **Count 1 (Health Care Fraud)**, the Government would be required to prove beyond a reasonable doubt the following elements:

a. Defendant knowingly executed a scheme to obtain money and property owned by, or under the custody and control of, the State of Iowa Medicaid program, by means of materially false or fraudulent representations, which are described in the Information;

b. Defendant did so with intent to defraud;

c. Defendant did so in connection with the delivery of or payment for health care benefits, items, or services;

d. The State of Iowa Medicaid program was a public plan or contract, affecting commerce in some way or degree, under which mental and behavioral health benefits or services was provided to any individual; and

e. Some or all of this activity occurred in the Southern District of Iowa.

Defendant understands that to prove the offense alleged under **Count 2 (Health Care Fraud)**, the Government would be required to prove beyond a reasonable doubt the following elements:

a. Defendant knowingly executed a scheme to obtain money and property owned by, or under the custody and control of, Wellmark Blue Cross and Blue Shield of Iowa, by means of materially false or fraudulent representations, which are described in the Information;

b. Defendant did so with intent to defraud;

c. Defendant did so in connection with the delivery of or payment for health care benefits, items, or services;

d. Wellmark Blue Cross and Blue Shield of Iowa was a private plan or contract, affecting commerce in some way or degree, under which mental and behavioral health benefits or services was provided to any individual; and

e. Some or all of this activity occurred in the Southern District of Iowa.

8. Elements Admitted. As a factual basis for his plea of guilty, Defendant admits the following:

a. The Defendant, Richard Lee Hauser, M.D. (hereinafter "Defendant" or "Hauser") was at all times relevant to this matter a doctor of medicine licensed to practice in the state of Iowa and a board-certified psychiatrist. From during or about October 2008, and continuing to about August 30, 2013, Hauser both oversaw and personally provided services at a medical clinic in Grinnell, Iowa, said clinic operating under the name Prevention Systems, Inc. and doing business more commonly under the name The Hauser Clinic.

b. The State of Iowa Medicaid program ("Iowa Medicaid") is a federal health care program that provides basic medical coverage, including mental and behavioral health coverage, for needy and indigent persons. The United States funds over 50% of the Iowa Medicaid program. At all times material to this matter, Hauser was a provider of Medicaid services. At all times material to this matter, the mental and behavioral health services covered by Iowa Medicaid were administered by a managed care

organization called Magellan Behavioral Care of Iowa, Inc. ("Magellan"). Iowa Medicaid is a "health care benefit program" as that term is defined in 18 U.S.C. § 24(b).

c. Wellmark Blue Cross and Blue Shield of Iowa ("Wellmark") is an Iowa mutual insurance company providing health care benefits to covered members. At all times material to this matter, Hauser was a participating physician with Wellmark. Wellmark is a "health care benefit program" as that term is defined in 18 U.S.C. § 24(b).

d. The American Medical Association publishes *Current Procedural Terminology*, otherwise known as CPT codes. The CPT coding system is a listing and coding of medical procedures and services performed by physicians. The purpose of the CPT code is to provide a uniform language that accurately describes medical, surgical and diagnostic services. Federal health care programs and private insurance companies use CPT codes in determining the amount of reimbursement a physician is entitled to for a particular service. The CPT codes were revised effective January 1, 2013; however, at all times relevant to this Indictment, the prior edition of CPT codes was applicable and provided as detailed below. CPT Code 90805 covered individual outpatient psychotherapy with medication evaluation/management with those services requiring 20-30 minutes of face-to-face time with the physician. Psychotherapy is commonly referred to as "talk therapy." The definition of psychotherapy in the CPT is a process via communication where the practitioner, "...attempts to alleviate the emotional disturbances, reverse or change maladaptive patterns of behavior, and encourage personality growth and development." Medication evaluation/management involves evaluating a patient in light of the medications being taken by the patient and adjusting the medication regimen as needed to achieve the desired outcomes, address the applicable behavioral health conditions, and minimize side effects. CPT Code 90807 covered individual outpatient psychotherapy with medication evaluation/management with those services requiring 45-50 minutes of face-to-face time with the physician. CPT Code 90862 covered pharmacologic management, that is, medication evaluation/management, with no more than minimal individual psychotherapy being provided. Both Iowa Medicaid and Wellmark reimbursed a provider for CPT Code 90807 at a rate higher than for CPT Code 90805. Both Iowa Medicaid and Wellmark reimbursed a provider for CPT Code 90807 and 90805 at rates higher than for CPT Code 90862. It was Hauser, not administrative staff at The Hauser Clinic, who determined what CPT code would be submitted to third-party payers such as Iowa Medicaid and Wellmark for reimbursement for each patient Hauser serviced.

e. On November 7, 2011, Magellan performed an on-site oversight review at The Hauser Clinic. The purpose of the review was to follow up on findings it made in September of 2011. On November 8, 2011, Magellan notified Hauser that Hauser's billing procedures must be corrected as soon as possible so that his billing reflects the service actually provided by Hauser to the patient and the time actually spent with the patient. Specifically, Magellan noted that Hauser informed Magellan at the review that the typical 90807-coded service is scheduled at Hauser's clinic every 15 minutes. Magellan advised Hauser that a 90807-coded service is for 45-50 minutes of psychotherapy with evaluation/management and it was important for Defendant to justify that code if he is submitting bills for a 90807-coded service.

f. On May 8, 2012, Wellmark notified Hauser, that it had conducted a post payment review of medical records for select Wellmark members who had been seen by Hauser from January 5, 2011, through December 19, 2011. Hauser was notified that the review found in all cases the medical records did not support CPT code 90807 despite Hauser's submissions for reimbursement under CPT 90807. Wellmark informed Hauser that CPT Code 90807 requires the physician provide individual psychotherapy with approximately 45-50 minutes face to face with the patient with medical and evaluation management services. Instead, Wellmark stated to Hauser that the records support CPT code 90862 which reflects pharmacologic management, including prescription, use, and review of medication with no more than minimal medical psychotherapy. Wellmark advised Hauser that it noted that a number of his patients were receiving individual psychotherapy from a provider other than Hauser.

g. Beginning on a date unknown, but by at least November 8, 2011, and continuing to at least on or about December 31, 2012 in the Southern District of Iowa, Hauser did devise, participate in and intend to devise a scheme and artifice to obtain, by means of materially false and fraudulent representations, money and property owned by and under the custody and control of Iowa Medicaid and Wellmark, in connection with the delivery of and payment for health care benefits and services. As part of this scheme, Hauser would "up code"—that is, submit and cause to be submitted claims to both Iowa Medicaid and Wellmark misrepresenting the service Hauser provided by coding for a more expensive service which was not, in fact, performed, for the purpose of increasing the amount of reimbursement received from Iowa Medicaid and Wellmark.

   i. It was part of the scheme that Hauser, would submit and cause to be submitted to Wellmark, claims for CPT code 90807, when in fact, Hauser was not providing more than minimal individual psychotherapy to nor providing 45-50 minutes of face-to-face time

with the patients. Instead, Hauser was providing medication evaluation/management services and said services required a significantly shorter time than 45-50 minutes. On or about May 31, 2012, with the intend to defraud, Hauser submitted a request for reimbursement to Wellmark requesting reimbursement under CPT code 90807 for services provided to T.C. on May 30, 2012, when in fact Hauser did not provide more than minimal psychotherapy nor provide 45-50 minutes of face-to-face time with T.C.

ii. It was part of the scheme that Hauser, would submit and cause to be submitted to Iowa Medicaid, claims for CPT code 90805, when in fact, Hauser was not providing more than minimal individual psychotherapy to nor providing 20-30 minutes of face-to-face time with the patients. Instead, Hauser was providing medication evaluation/management services and said services required a shorter time than 20-30 minutes. On or about May 11, 2012, with the intent to defraud, Hauser submitted a request for reimbursement to Iowa Medicaid requesting reimbursement under CPT code 90805 for services provided to C.D. on May 9, 2012, when in fact Hauser did not provide more than minimal psychotherapy nor provide 20-30 minutes of face-to-face time with C.D.

h. After being notified on November 8, 2011, that Hauser was improperly billing 90807, Hauser continued to seek reimbursement from Wellmark at least 804 times under CPT code 90807 from that date through December 31, 2012. CPT code 90807 was not the appropriate CPT code for each of the 804 reimbursement requests. Rather, for at least some portion of those 804, the proper CPT code for which Hauser should have sought reimbursement from Wellmark was 90862. And, in some of the 804 cases, the proper CPT code for which Hauser should have sought reimbursement from Wellmark may have been 90805. The parties agree that an appropriate estimate by which Hauser was over-reimbursed by Wellmark as a result of his conduct is $32,964. Wellmark recouped $6,998.28 from Hauser on or about August 20, 2012, for some of the aforementioned over-reimbursement. A balance of $25,965.72 remains.

i. After being notified on November 8, 2011, that Hauser was improperly billing 90807, Hauser thereafter sought reimbursement from Iowa Medicaid at least 332 times under CPT code 90805 from that date through December 31, 2012. The proper CPT code for which Hauser should have sought reimbursement from Iowa Medicaid was 90862. Iowa Medicaid reimbursed providers at $63.69 for 90805 and $48.89 for 90862. The parties agree that an appropriate estimate by which Hauser was over-reimbursed by Iowa Medicaid as a result of his conduct is $4,913.60.

9. Truthfulness of Factual Basis. Defendant acknowledges that the above statements are true. Defendant understands that, during the change of plea hearing, the judge and the prosecutor may ask Defendant questions under oath about the offense to which Defendant is pleading guilty, in the presence of Defendant's attorney. Defendant understands that Defendant must answer these questions truthfully, and that Defendant can be prosecuted for perjury if Defendant gives any false answers.

10. Venue. Defendant agrees that venue for this case is proper for the United States District Court for the Southern District of Iowa.

D. SENTENCING

11. Sentencing Guidelines. Defendant understands that Defendant's sentence will be determined by the Court after considering the advisory United States Sentencing Guidelines, together with other factors set forth by law. The Sentencing Guidelines establish a sentencing range based upon factors determined to be present in the case, which include, but are not limited to the following:

(a) The nature of the offenses to which Defendant is pleading guilty;

(b) The amount of loss, with the parties stipulating as a recommendation to the District Court that the loss is more than $15,000 but not more than $95,000 under USSG § 2B1.1(b)(1);

(c) Whether sophisticated means were used to commit all or part of the offense;

(d) Defendant's role in the offense;

(e) Whether Defendant attempted to obstruct justice in the investigation or prosecution of the offense;

(f) The nature and extent of Defendant's criminal history (prior convictions); and

(g) Acceptance or lack of acceptance of responsibility.

Defendant understands that, under some circumstances, the Court may "depart" or "vary" from the Sentencing Guidelines and impose a sentence more severe or less severe than provided by the guidelines, up to the maximum in the statute of conviction. Defendant has discussed the Sentencing Guidelines with Defendant's attorney.

12. Acceptance of Responsibility. The Government agrees to recommend that Defendant receive credit for acceptance of responsibility under USSG §3E1.1. The Government reserves the right to oppose a reduction under §3E1.1 if after the plea proceeding Defendant obstructs justice, fails to cooperate fully and truthfully with the United States Probation Office, attempts to withdraw Defendant's plea, or otherwise engages in conduct not consistent with acceptance of responsibility. If the base offense level is 16 or above, as determined by the Court, the Government agrees that Defendant should receive a 3-level reduction, based on timely notification to the Government of Defendant's intent to plead guilty.

13. Presentence Report. Defendant understands that the Court may defer a decision as to whether to accept this Plea Agreement until after a Presentence Report has been prepared by the United States Probation Office, and after Defendant's attorney and the Government have had an opportunity to review and challenge the Presentence Report. The parties are free to provide all relevant information to the Probation Office for use in preparing a Presentence Report.

14. Evidence at Sentencing. The parties may make whatever comment and evidentiary offer they deem appropriate at the time of sentencing and entry of plea, provided that such offer or comment does not violate any other provision of this Plea Agreement. Nothing in this Plea Agreement restricts the right of Defendant or any victim to make an allocution statement, to the extent permitted under the Federal Rules of Criminal Procedure, nor does this Plea

Agreement convey any rights to appear at proceedings or make statements that do not otherwise exist.

15. Sentence to be Decided by Judge -- No Promises. This Plea Agreement is entered pursuant to Rule 11(c)(1)(B) of the Federal Rules of Criminal Procedure, with the parties jointly recommending that the sentencing judge impose a sentence of five years of probation. Neither party will advocate for a higher sentence at the time of sentencing. Defendant understands that the final sentence, including the application of the Sentencing Guidelines and any upward or downward departures, is within the sole discretion of the sentencing judge, and that the sentencing judge is not required to accept any factual or legal stipulations agreed to by the parties. Any estimate of the possible sentence to be imposed, by a defense attorney or the Government, is only a prediction, and not a promise, and is not binding. Therefore, it is uncertain at this time what each Defendant's actual sentence will be.

16. No Right to Withdraw Plea. Defendant understands that Defendant will have no right to withdraw Defendant's plea if the sentence imposed, or the application of the Sentencing Guidelines, is other than what Defendant anticipated, or if the sentencing judge declines to follow the parties' recommendations.

E. FINES, COSTS, AND RESTITUTION

17. Fines and Costs. Issues relating to fines and/or costs of incarceration are not dealt with in this agreement, and the parties are free to espouse their respective positions at sentencing.

18. Special Assessment. Defendant agrees to pay the mandatory special assessment of $200 ($100 per count) at or before the time of sentencing, as required by 18 U.S.C. § 3013.

19. Restitution. Defendant agrees that the Court should impose an order of restitution in the amount of $30,879.32 (comprised of $4,913.60 to the State of Iowa Medicaid program and

$25,965.72 to Wellmark Blue Cross and Blue Shield of Iowa); that such order of restitution shall be due and payable immediately; and that if Defendant is not able to make full payment immediately, Defendant shall cooperate with the United States Probation Office in establishing an appropriate payment plan, which shall be subject to the approval of the Court, and thereafter in making the required payments. Any such payment plan does not preclude the Government from utilizing any collections procedures pursuant to the Federal Debt Collections Act and including the Treasury offset program.

20. Financial Statement. Unless already completed, Defendant agrees to complete truthfully and in full a financial statement provided by the U.S. Attorney's Office, and return the financial statement to the U.S. Attorney's Office within 30 days of the filing of this Plea Agreement.

F. LIMITED SCOPE OF AGREEMENT

21. Limited Scope of Agreement. This Plea Agreement does not limit, in any way, the right or ability of the Government to investigate or prosecute Defendant for crimes occurring outside the scope of this Plea Agreement. Additionally, this Plea Agreement does not preclude the Government from pursuing any civil or administrative matters against Defendant, including, but not limited to, civil tax matters and civil forfeiture which arise from, or are related to, the facts upon which this investigation is based.

22. Agreement Limited to Southern District of Iowa. This Plea Agreement is limited to the United States Attorney's Office for the Southern District of Iowa, and cannot bind any other federal, state or local prosecuting, administrative, or regulatory authorities.

23. Victims not a party to this Agreement. Defendant understands that neither State of Iowa Medicaid nor Wellmark Blue Cross and Blue Shield of Iowa are a party to this Plea

Agreement, and that the "loss" and "restitution" amounts applicable to this criminal case do not resolve any claims that either of these entities may have against Defendant. Defendant understands that State of Iowa Medicaid and Wellmark Blue Cross and Blue Shield of Iowa remain free to pursue all lawful civil remedies they may deem appropriate.

G. WAIVER OF TRIAL, APPEAL AND POST-CONVICTION RIGHTS

24. Trial Rights Explained. Defendant understands that this guilty plea waives the right to:

(a) Continue to plead not guilty and require the Government to prove the elements of the crime beyond a reasonable doubt;

(b) A speedy and public trial by jury, which must unanimously find Defendant guilty before there can be a conviction;

(c) The assistance of an attorney at all stages of trial and related proceedings, to be paid at Government expense if Defendant cannot afford to hire an attorney;

(d) Confront and cross-examine adverse witnesses;

(e) Present evidence and to have witnesses testify on behalf of Defendant, including having the court issue subpoenas to compel witnesses to testify on Defendant's behalf;

(f) Not testify or have any adverse inferences drawn from the failure to testify (although Defendant also has the right to testify, if Defendant so chooses); and

(g) If Defendant is convicted, the right to appeal, with the assistance of an attorney, to be paid at Government expense if Defendant cannot afford to hire an attorney.

25. Waiver of Appeal and Post-Conviction Review. Defendant knowingly and expressly waives any and all rights to appeal Defendant's conviction in this case, including a waiver of all motions, defenses and objections which Defendant could assert to the charge(s) or to the court's entry of judgment against Defendant; except that both Defendant and the United States

preserve the right to appeal any sentence imposed by the district court, to the extent that an appeal is authorized by law. Also, Defendant knowingly and expressly waives any and all rights to contest Defendant's conviction in any post-conviction proceedings, including any proceedings under 28 U.S.C. § 2255. These waivers are full and complete, except that they do not extend to the right to appeal or seek post-conviction relief based on grounds of ineffective assistance of counsel or prosecutorial misconduct. These waivers also do not preclude Defendant from seeking relief under 28 U.S.C. § 2255 based on any change in the law deemed to be retroactive as a matter of law as determined by the Courts, as a matter of express statutory language enacted by the Congress, or as a matter of policy as determined by the United States Department of Justice.

H. VOLUNTARINESS OF PLEA AND OPPORTUNITY TO CONSULT WITH COUNSEL

26. Voluntariness of Plea. Defendant represents that Defendant's decision to plead guilty is Defendant's own, voluntary decision, and that the following is true:

(a) Defendant has had a full opportunity to discuss all the facts and circumstances of this case with Defendant's attorney, and Defendant has a clear understanding of the charges and the consequences of this plea, including the maximum penalties provided by law.

(b) No one has made any promises or offered any rewards in return for this guilty plea, other than those contained in this written agreement.

(c) No one has threatened Defendant or Defendant's family to induce this guilty plea.

(d) Defendant is pleading guilty because in truth and in fact Defendant is guilty and for no other reason.

27. Consultation with Attorney. Defendant has discussed this case and this plea with Defendant's attorney and states that the following is true:

(a) Defendant states that Defendant is satisfied with the representation provided by Defendant's attorney.

(b) Defendant has no complaint about the time or attention Defendant's attorney has devoted to this case nor the advice the attorney has given.

(c) Although Defendant's attorney has given Defendant advice on this guilty plea, the decision to plead guilty is Defendant's own decision. Defendant's decision to enter this plea was made after full and careful thought, with the advice of Defendant's attorney, and with a full understanding of Defendant's rights, the facts and circumstances of the case, and the consequences of the plea.

I. GENERAL PROVISIONS

28. Entire Agreement. This Plea Agreement, and any attachments, is the entire agreement between the parties. Any modifications to this Plea Agreement must be in writing and signed by all parties.

29. Public Interest. The parties state this Plea Agreement is in the public interest and it takes into account the benefit to the public of a prompt and certain disposition of the case and furnishes adequate protection to the public interest and is in keeping with the gravity of the offense and promotes respect for the law.

30. Execution/Effective Date. This Plea Agreement does not become valid and binding until executed by each of the individuals (or their designated representatives) shown below.

J. SIGNATURES

31. Defendant. I have read all of this Plea Agreement and have discussed it with my attorney. I fully understand the Plea Agreement and accept and agree to it without reservation. I do this voluntarily and of my own free will. No promises have been made to me other than the promises in this Plea Agreement. I have not been threatened in any way to get me to enter into this Plea Agreement. I am satisfied with the services of my attorney with regard to this Plea

Agreement and other matters associated with this case. I am entering into this Plea Agreement and will enter my plea of guilty under this Agreement because I committed the crime to which I am pleading guilty. I know that I may ask my attorney and the judge any questions about this Plea Agreement, and about the rights that I am giving up, before entering into the plea of guilty.

10·19·16
Date

Richard Lee Hauser
Richard Lee Hauser

32. Defendant's Attorney. I have read this Plea Agreement and have discussed it in its entirety with my client. There is no Plea Agreement other than the agreement set forth in this writing. My client fully understands this Plea Agreement. I am satisfied my client is capable of entering into this Plea Agreement, and does so voluntarily of Defendant's own free will, with full knowledge of Defendant's legal rights, and without any coercion or compulsion. I have had full access to the Government's discovery materials, and I believe there is a factual basis for the plea. I concur with my client entering into this Plea Agreement and in entering a plea of guilty pursuant to the Plea Agreement.

10/19/2016
Date

Gail Brashers-Krug
Attorney for Richard Lee Hauser
Simmons Perrine Moyer Bergman PLC
115 Third Street SE, Suite 1200
Cedar Rapids, IA 52401-1266
Tel: (319) 366-7641
Fax: (319) 366-1917

33. United States. The Government agrees to the terms of this Plea Agreement.

Kevin E. VanderSchel
United States Attorney

10/19/16
Date

By: /s/ Adam J. Kerndt /s/ Charles Roderick Jepsen

Charles Roderick Reynolds
Special Assistant United States Attorney
Adam J. Kerndt
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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA and the STATE OF FLORIDA, ex rel. THEODORE A. SCHIFF, M.D.,
Plaintiff,
v.
GARY L. MARDER, D.O.; ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation,
Defendant.

UNITED STATES' RESPONSES AND OBJECTIONS TO GARY L. MARDER, M.D. AND ALLERGY DERMATOLOGY & SKIN CARE CENTER, INC.'s REQUEST FOR ADMISSIONS TO PLAINTIFF UNITED STATES OF AMERICA

COMES NOW the United States, pursuant to Federal Rules of Civil Procedure 26 and 34, and hereby responds and objects to Gary L. Marder, M.D. and Allergy Dermatology & Skin Care Center, Inc., (collectively, "Defendants"), Request for Admissions to the United States.

PRELIMINARY STATEMENT AND GENERAL OBJECTIONS

1. The United States has not been able to complete its pretrial investigation, discovery, or preparation of its case for trial in this matter. These responses are based on present knowledge and recollection and the information currently and reasonably available. The United States reserves its right to update or supplement its responses and objections to the Defendants' Request for Admissions.

In addition, the United States notes that it has been denied significant information during discovery in this case. The United States conducted a deposition of Defendant Kendall but he refused to answer any questions, instead asserting his right to remain silent under the 5th Amendment in response to every question except his name. The United States also served written discovery on Kendall in March 2015 and in June 2015 seeking numerous details regarding the allegations in this case and his defenses thereto. However, Kendall refused to provide any substantive response to any of the discovery and asserted his right to remain silent under the 5th Amendment in response to every interrogatory and request to admit. The United States also served written discovery on KML in March 2015 and in June 2015 seeking numerous details regarding the allegations in this case and any claimed defenses thereto. However, KML has still failed to provide any substantive response to any of the discovery.

2. The United States objects to Defendant's definitions to the extent they exceed or are inconsistent with the requirements of the Federal Rules of Civil Procedure or the Local Rules of the United States District Court for the Southern District of Florida.

3. The United States objects to Defendant's definition of the "United States" as overly broad because it expressly encompasses agencies, employees, agents, representatives, and attorneys of the United States not involved in this litigation.

4. The United States objects to the Defendants' Request for Admissions to the extent that they require the United States to draw legal conclusions or otherwise seek to impose upon the United States any requirements beyond those established by the Federal Rules of Civil Procedure or the Local Rules of the United States District Court for the Southern District of Florida.

5. Each response is subject to all objections as to relevance, privilege, and

admissibility, and any and all other objections on grounds that would require the exclusion of any statement or information contained herein if the introduction of such evidence was sought at the time of trial, all of which objections and grounds are reserved and may be interposed at the time of trial. The fact that the United States has responded to any part or all of any particular Request is not intended to and shall not be construed to be a waiver by the United States of any such objection.

6. The objections set forth herein are based on information now known to the United States and its attorneys, and are made without prejudice to the United States' right to assert additional objections should grounds for objection be discovered at a later time. The United States' responses to the Defendants' Request for Admissions shall not be construed as a waiver of any objection to other discovery involving or relating to the same or similar subject matter of any of this Request for Admissions. The United States' response to any particular Request should not be construed as an admission or acknowledgement of any fact set forth in, assumed by, or inferred from the Request.

7. The United States objects to the Defendants' Request for Admissions or parts thereof to the extent that they seek information or documents which are in the possession, custody or control of Defendants or are publicly available and thus can be obtained from some other source (including, but not limited to, a public source), which is more convenient and less burdensome.

8. The United States objects to the Defendants' Request for Admissions to the extent they seek information protected from disclosure by any privilege or doctrine, including the attorney-client privilege, the work-product doctrine, the joint prosecution/common interest

doctrine, the deliberative process privilege, the law enforcement privilege, the investigative files privilege, informant's privilege, protections afforded by Fed. R. Civ. P. 26, or any other applicable basis for invoking the privilege. The United States reserves its right to object to the introduction into evidence before the Court at any time before or at trial of information that is privileged or otherwise protected under law that was revealed or produced inadvertently. The United States does not, by responding to the Defendants' Request for Admissions, waive any claim of privilege or the protection of any doctrine.

9. The United States objects to the Defendants' Request for Admissions to the extent that they are overly broad, vague, unduly burdensome, cumulative, premature, not relevant, and not reasonably calculated to lead to the discovery of admissible evidence. When the United States responds that it will produce documents in response to a Request, it will produce such documents to the extent they exist and can be reasonably obtained. By stating that it will produce documents, the United States does not represent that any such documents or things in fact exist, or that they are within its possession, custody, or control.

10. These General Objections apply to each Request and thus, for convenience, are not repeated after each Request, but rather are set forth herein and hereby incorporated into each response. The assertion of the same, similar, or additional objections or the provision of partial responses to individual requests to admit does not and should not be construed to waive or modify any of the United States' General Objections to each Request.

11. To the extent not specifically admitted herein, the Requests are denied.

RESPONSES

1. **Admit that ADSCC never submitted any claims to Tricare for services during the period described in the intervening complaint.**

Denied.

2. **Admit that Dr. Marder never submitted any claims to Tricare for services during the period described in the intervening complaint.**

Denied.

3. **Admit that ADSCC never submitted any claims to Florida Medicaid for services during the period described in the intervening complaint.**

The United States objects to this Request on the basis that the Complaint does not seek relief in connection with claims submitted to Medicaid. Subject to the foregoing objection, denied.

4. **Admit that Dr. Marder never submitted any claims to Florida Medicaid for services during the period described in the intervening complaint.**

The United States objects to this Request on the basis that the Complaint does not seek relief in connection with claims submitted to Medicaid. Subject to the foregoing objection, denied.

5. **Admit that ADSCC is licensed in the state of Florida as a laboratory.**

The United States objects to this Request on the basis that it is vague as to the type and scope of any such license. Denied that ADSCC was licensed in the State of Florida as a laboratory prior to August 1, 2011. Admitted that certificates were issued regarding license number 800016385 by the State of Florida to ADSCC effective August 1, 2011 and expiring July 31, 2013, and on August 1, 2013 expiring July 31, 2015. The United States has insufficient knowledge to admit or deny this Request regarding any similar certificates issued for subsequent dates and therefore denies this Request with respect thereto. To the extent not specifically admitted herein, this

Request is denied.

6. Admit that, in connection with its Florida laboratory license application, ADSCC was required to comply with all statutory and regulatory requirements for becoming a licensed laboratory.

The United States objects to this Request on the basis that it is vague as to the time period covered by any such license, and as to the type and scope of any such license. Subject to the foregoing objection, admitted that ADSCC was required to comply with applicable statutory and regulatory requirements in order to be approved for and maintain a Florida laboratory license. To the extent not specifically admitted herein, this Request is denied.

7. Admit that, in connection with its Florida laboratory license, ADSCC was physically inspected by the Florida Agency for Health Care Administration, both prior to initial licensure and at periodic license renewal periods.

The United States objects to this Request on the basis that it is vague and overbroad as to the time period, is vague as to what is meant by initial licensure especially given that the certificates were issued in different names for different subspecialties over the years, and is misleading in that many of the potential inspections at issue found deficiencies and/or proposed sanctions. Subject to the foregoing objection, admitted that ADSCC was physically inspected by the Florida Agency for Health Care Administration. To the extent not specifically admitted herein, this Request is denied.

8. Admit that ADSCC is certified by the Centers for Medicare & Medicaid Services CLIA program as a clinical laboratory.

The United States objects to this Request on the basis that it is vague and overbroad as to the time period, and as to the type of CLIA certification. Subject to the foregoing objection, admitted that CMS issued a Certificate of Compliance to ADSCC effective August 1, 2013 expiring July 31, 2015. The United States has insufficient knowledge to admit or deny this Request regarding any similar certificates issued for subsequent dates and therefore denies this Request with respect

thereto. To the extent not specifically admitted herein, this Request is denied.

9. Admit that, in connection with its application for CLIA certification, ADSCC was required to comply with all statutory and regulatory requirements for becoming a CLIA-certified laboratory.

The United States objects to this Request on the basis that it is vague and overbroad as to the time period and the type of CLIA certification. Subject to the foregoing objection, admitted that ADSCC was required to comply with applicable statutory and regulatory requirements in order to be approved for and maintain certification under CLIA. To the extent not specifically admitted herein, this Request is denied.

10. Admit that ADSCC met CMS' licensure requirements for billing Medicare for the pathology services which are the subject of the intervening complaint.

The United States objects to this Request on the basis that it is vague and overbroad as to the time period, as to the nature and type of licensure and as to the type of pathology services. Subject to the foregoing objection, this Request is denied. In addition, the only tests for which ADSCC ever received any license or certification were those that could be performed with a microscope, and did not include any tests requiring other equipment.

11. Admit that, in connection with its CLIA certification, ADSCC was physically inspected by CLIA representatives, both at initial certification and renewal periods.

The United States objects to this Request on the basis that it is vague and overbroad as to the time period, is vague as to the meaning and identity of CLIA representatives, is vague as to what is meant by initial certification especially given that the underlying Florida laboratory certificates were issued in different names for different subspecialties over the years, and is misleading to the extent that the potential inspections at issue found deficiencies and/or resulted in proposed sanctions. Subject to the foregoing objection, this Request is denied.

12. Admit that Robert Kendall, M.D. ("Dr. Kendall") was an employee of ADSCC.

Denied.

13. Admit that ADSCC withheld payroll taxes for Robert Kendall, M.D.

The United States objects to this Request on the basis that Kendall was never a bona fide employee of ADSCC, ADSCC and Kendall falsely claimed Kendall to be an employee as part of a scheme and conspiracy to defraud Medicare, and that any funds withheld by ADSCC could therefore not qualify as payroll taxes. The United States additionally objects to this Request on the basis that it is vague and overbroad as to the time period. Admitted that ADSCC, as part of its fraudulent scheme and conspiracy, pretended to withhold payroll taxes for Kendall. To the extent not specifically admitted herein, this Request is denied.

14. Admit that you do not allege that any patients who received skin cancer treatment from ADSCC and Dr. Marder did not actually have skin cancer.

The United States objects to this Request on the basis that it is misleading in that it inappropriately suggests the existence of factual and legal burdens which do not exist. The United States is not obligated to prove whether any particular patient actually had skin cancer, the United States does not concede that any particular patient actually had skin cancer, and moreover, the United States is aware of patients treated by ADSCC and Marder for cancer who in fact did not have cancer. The United States also objects to this Request on the basis that the meaning of “skin cancer treatment” is vague and ambiguous.

The United States also objects to this Request because Marder’s routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to reliably demonstrate the actual condition of or treatment rendered to any particular patient. Subject to the forgoing objections, admitted that the complaint does not directly allege that Marder treated non-existent skin cancer. To the extent not specifically admitted herein, this

Request is denied.

15. Admit that the skin cancer treatment medical services provided by ADSCC and Dr. Marder to their patients were medically necessary.

The United States objects to this Request on the basis that it is misleading in that it inappropriately suggests the existence of factual and legal burdens which do not exist. The United States is not obligated to prove the treatments were not medically necessary, the United States does not concede that any treatment was medically necessary, and moreover, the United States is aware of services that were not medically necessary because the patients did not have cancer. The United States objects to this Request on the basis that it is misleading and unjustifiably assumes there was actually any "skin cancer treatment medical services" provided by ADSCC and/or Dr. Marder. In addition, the services rendered to patients in the form of hyper-fractionated radiation treatments were not medically necessary. The United States also objects to this Request on the basis that the meaning of "skin cancer treatment medical services" is vague and ambiguous.
The United States also objects to this Request because Marder's routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to demonstrate that the medical services they billed were actually rendered or were necessary or reasonable as required to be covered under Medicare or Tricare. In addition, a primary reason for the enactment of the Stark Law was "to address overutilization of services by physicians who stood to profit from referring patients to facilities or entities in which they had a financial interest." *U.S. exrel Drakeford v. Tuomey Healthcare Sys., Inc.*, 675 F.3d 394, 397 (4th Cir.2012). Similarly, the "statutory history of the AKS reflects Congress' specific concern about the effect such incentives have on doctors making referrals to labs." *United States v. Greber*, 760 F.2d 68, 71 (3d Cir. 1985). Liability under the Stark Law and the AKS does not require proof that the services were not medically reasonable or necessary.
Subject to the forgoing objections, denied.

16. Admit that the United States, through its contractor, First Coast Service Options, conducted a manual prepayment review of Dr. Marder's claims and underlying medical records for CPT codes 77402 and 77407 prior to April 10, 2014.

Admitted that prior to March 28, 2013, FCSO, in its role as the Medicare Contractor for Part B services in the State of Florida, had conducted a post payment probe sample review of the claims submitted by Marder and ADSCC for certain CPT code (s) to determine if services billed to Medicare were documented as having been performed, appropriately coded, medically reasonable and necessary and covered by the Medicare Program, that the post payment probe sample review of the claims found an error rate of 100%, that as a result of the 100% error rate a prepayment manual review of claims was instituted for CPT codes 77402 and 77407. To the extent not specifically admitted herein, this Request is denied.

17. Admit that the manual prepayment review of Dr. Marder's claims discussed in paragraph 13 was discontinued because the contractor found that it was "no longer required."

The United States objects to this Request as extremely misleading. Notwithstanding the foregoing objection, admitted that the prepayment manual review of claims submitted by Marder and ADSCC for CPT codes 77402 and 77407 with dates of service of April 10, 2014 and thereafter was suspended, but denied that the manual prepayment review was suspended because the contractor found that it was "no longer required." Rather, the prepayment manual review of claims submitted by Marder and ADSCC for CPT codes 77402 and 77407 was suspended because Marder and ADSCC stopped billing under CPT code 77407 in 2013, and because Marder and ADSCC sent falsified documentation to FCSO to deceive FCSO into concluding that Marder and ADSCC had properly documented the claims billed under CPT Code 77402 when that was not the case. In addition, FCSO **never** stated that the prepayment manual review was no longer necessary. Rather, FCSO was clearly stating that it was no longer necessary for Marder to send documents to FCSO. To the extent not specifically admitted herein, this Request is denied.

18. Admit that Medicare Benefits Policy Manual, Chapter 15, Section 190 governs physician supervision requirements for physician assistants.

The United States objects to this request on the basis that it seeks an admission regarding a legal conclusion, and is vague and overbroad as to the service which is being supervised. Subject to the foregoing objection, denied. In addition, there are numerous provisions of the Medicare Benefits Policy Manual which govern physician supervision requirements as to specific therapies and as to physician assistants. For example, Medicare Benefits Policy Manual, Chapter 15, Section 90 specifies that radiation therapy requires the direct personal supervision of a physician, and further explains that the physician need not be in the same room, but must be in the area and immediately available to provide assistance and direction throughout the time the procedure is being performed. Admitted that although the Medicare Benefits Policy Manual, Chapter 15, Section 190 does not directly address the physician supervision requirement for the administration of radiation, for some services it references the licensure laws of the State where the physician assistant is practicing. To the extent not specifically admitted herein, this Request is denied.

19. Admit that, for Medicare purposes, the required level of physician supervision of physician assistants depends on the licensure laws of the State where the physician assistant is practicing.

The United States objects to this request on the basis that it seeks an admission regarding a legal conclusion, and is vague and overbroad as to the service which is being supervised. Subject to the foregoing objection, denied. In addition, the request is misleading to the extent it suggests that the required level of physician supervision for Medicare purposes is exclusively dependent upon state law. There are numerous provisions of the Medicare Benefits Policy Manual which govern physician supervision requirements as to specific therapies and as to physician assistants. For example, Medicare Benefits Policy Manual, Chapter 15, Section 90 specifies that radiation therapy requires the direct personal supervision of a physician, and further explains that the physician need not be in the same room, but must be in the area and immediately available to provide assistance and direction throughout the time the procedure is being performed. Admitted that the supervision required by Medicare for some services references the licensure laws of the

State where the physician assistant is practicing. To the extent not specifically admitted herein, this Request is denied.

20. Admit that, in Florida, the required level of physician supervision of physician assistants conducting radiation therapy is general, not direct, supervision.

The United States objects to this request on the basis that it seeks an admission regarding a legal conclusion, and is vague as to (1) the type of radiation, (2) the time period at issue, (3) the type of radiation therapy, (4) the qualifications of the supervising physician and (5) the meaning of general supervision. In addition, this Request is misleading in that it is inappropriately combines the question of whether a physician assistant, if appropriately supervised by a radiologist, can administer radiation therapy without being licensed as a radiation therapist with the question of the appropriate level of supervision required to do so. Subject to the foregoing objection, denied.

21. Admit that physicians' assistants practicing in Florida are authorized to conduct radiation treatment therapy to skin cancer patients under general, not direct, supervision.

The United States objects to this request on the basis that it seeks an admission regarding a legal conclusion, and is vague as to (1) the type of radiation, (2) the time period at issue, (3) the type of radiation therapy, (4) the qualifications of the supervising physician and (5) the meaning of general supervision. In addition, this Request is misleading in that it inappropriately combines the question of whether a physician assistant, if appropriately supervised by a radiologist, can administer radiation therapy without being licensed as a radiation therapist with the question of the appropriate level of supervision required to do so. Subject to the foregoing objection, denied.

22. Admit that CPT Codes 77402, 77407, and 77412 are appropriate for billing of radiation treatment delivered at a level "up to 5 MeV."

Denied.

23. Admit that CPT Codes 77402, 77407, and 77412 which are appropriate for billing of radiation treatment delivered at a level "up to 5 MeV," includes radiation treatment delivered at 90kV.

Denied.

24. Admit that there is no witness or documentary evidence showing that radiation treatment delivered at 90kV is inappropriate to bill CPT Codes 77402, 77407, and 77412.

Denied.

25. Admit that ADSCC and Dr. Marder have continued to bill CPT code 77401 since 2010.

The United States objects to this request on the basis that it is vague as to the meaning of continuing to bill or to whom the bills were submitted. Also, the claims data includes the exact details of the codes billed by Marder and ADSCC to Medicare and Tricare since 2008. Admitted that for dates of service from January 1, 2008 through July 30, 2010, Marder and ADSCC billed Medicare an average of approximately $280,000 every month using CPT Code 77401, that in August and September 2010 Marder and ADSCC billed approximately $58,000 and $22,000 respectively, that in the 28 month period from December 2010 to March 2013, Marder and ADSCC did not bill any claims using CPT Code 77401 except for $450 in December 2010 and July 2011. It is further admitted that from April 2013 through December 2014, Marder and ADSCC billed an average of approximately $26,000 per month (and was paid an average of approximately $1,700 per month) using CPT Code 77401. To the extent not specifically admitted herein, this Request is denied.

26. Admit that hyperfractionation is a treatment schedule within the medical standard of care for use on skin cancer lesions.

The United States objects to this request on the basis that it is vague as to (1) the type of radiation, (2) the meaning of a “treatment schedule”, (3) the qualifications of the supervising physician, (4)

the type and location of the lesions and (5) the manner in which the radiation is administered, especially as to timing. Subject to the foregoing objection, denied.

27. Admit that there is no witness or documentary evidence showing that hyperfractionation is not within the medical standard of care for use on skin cancer lesions.

The United States objects to this request on the basis that it is vague as to (1) the type of radiation, (2) the meaning of a "treatment schedule", (3) the qualifications of the supervising physician, (4) the type and location of the lesions and (5) the manner in which the radiation is administered, especially as to timing. Subject to the foregoing objection, denied.

28. Admit that there is no set number of hours that are required between hyperfractionation treatments.

The United States objects to this Request because it is vague as to the meaning of a "set number of hours". Subject to the foregoing objection, denied.

29. Admit that there is no witness or documentary evidence showing that there is a set number of hours required between hyperfractionation treatments.

The United States objects to this Request because it is vague as to the meaning of a "set number of hours". Subject to the foregoing objection, denied.

30. Admit that Dr. Kendall had a written employment agreement with ADSCC.

The United States objects to this Request on the basis that Kendall was never a bona fide employee of ADSCC, ADSCC and Kendall falsely held out Kendall as an employee as part of a scheme and conspiracy to defraud Medicare and Tricare, that the document signed by Kendall in 2010 and then backdated by Marder to the year 2000 also was intended only to advance the scheme and conspiracy to defraud Medicare and not to be an actual agreement binding the parties to its terms. Admitted that Kendall and Marder signed a document with the title of employment agreement but denied that it actually was an employment agreement. To the extent not

specifically admitted herein, this Request is denied.

31. Admit that all of the basal cell carcinoma and squamous cell carcinoma lesions treated by ADSCC and Dr. Marder during the time period alleged in the intervening complaint were greater than 2 centimeters.

The United States objects to this Request because it is vague as to the lesions which are the subject of the request. Subject to the foregoing objection, denied.

32. Admit that the medical treatment provided by ADSCC and/or Dr. Marder to the individuals identified in pages 38-47 of the intervening complaint was actually performed.

The United States objects that this request is vague and ambiguous as to the treatments at issue. The United States objects to this Request on the basis that it is misleading and unjustifiably assumes there was actually any medical treatment provided by ADSCC and/or Dr. Marder. The United States objects to this Request on the basis that it is misleading in that it inappropriately suggests the existence of factual and legal burdens which do not exist. The United States is not obligated to prove the treatments were not actually performed. The United States also objects to this Request because Marder's routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to demonstrate that the medical services for which they submitted claims were actually performed. Subject to the foregoing objection, denied.

33. Admit that there is no witness or documentary evidence showing that the medical treatment provided by ADSCC and/or Dr. Marder to the individuals identified in pages 38-47 of the intervening complaint was actually performed.

The United States objects that this request is vague and ambiguous as to the treatments at issue.

The United States objects to this Request on the basis that it is misleading and unjustifiably assumes there was actually any medical treatment provided by ADSCC and/or Dr. Marder. The United States objects to this Request on the basis that it is misleading in that it inappropriately suggests the existence of factual and legal burdens which do not exist. The United States is not obligated to prove the treatments were not actually performed. The United States also objects to this Request because Marder's routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to demonstrate that the medical services for which they submitted claims were actually performed. Admitted that in numerous cases there is no witness or documentary evidence showing that the medical treatment billed by ADSCC and/or Dr. Marder their patients was actually performed. To the extent not specifically admitted herein, this Request is denied.

34. Admit that the medical treatment provided by ADSCC and Dr. Marder to the individuals identified in pages 38-47 of your complaint was medically necessary.

The United States objects that this request is vague and ambiguous as to the treatments at issue. The United States objects to this Request on the basis that it is misleading and unjustifiably assumes there was actually any medical treatment provided by ADSCC and/or Dr. Marder. The United States objects to this Request on the basis that it is misleading in that it inappropriately suggests the existence of factual and legal burdens which do not exist. The United States is not obligated to prove the treatments were not actually performed. The United States also objects to this Request because Marder's routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to demonstrate that the medical services for which they submitted claims were actually rendered or were medically necessary or reasonable as required to be covered under Medicare or Tricare. In addition, a

primary reason for the enactment of the Stark Law was "to address overutilization of services by physicians who stood to profit from referring patients to facilities or entities in which they had a financial interest." *U.S. exrel Drakeford v. Tuomey Healthcare Sys., Inc.*, 675 F.3d 394, 397 (4th Cir.2012). Similarly, the "statutory history of the AKS reflects Congress' specific concern about the effect such incentives have on doctors making referrals to labs." *United States v. Greber*, 760 F.2d 68, 71 (3d Cir. 1985). Liability under the Stark Law and the AKS does not require proof that the services were not medically reasonable or necessary.

Subject to the foregoing objection, denied.

35. Admit that that the radiation treatment services provided by ADSCC and Dr. Marder during the time frame alleged in the intervening complaint were actually performed.

The United States objects to this Request on the basis that it is vague as to the meaning of "radiation treatment services", is misleading and unjustifiably assumes there was actually any radiation treatment provided by ADSCC and/or Dr. Marder. The United States objects to this Request on the basis that it is misleading in that it inappropriately suggests the existence of factual and legal burdens which do not exist. The United States is not obligated to prove the treatments were not performed. The United States also objects to this Request because Marder's routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to demonstrate that the medical services they billed were actually performed or were necessary or reasonable as required to be covered under Medicare or Tricare. Subject to the foregoing objection, denied.

36. Admit that there is no witness or documentary evidence showing that the radiation treatment services provided by ADSCC and Dr. Marder during the time frame alleged in the intervening complaint were not actually performed.

The United States objects to this Request on the basis that it is vague as to the meaning of "radiation treatment services", is misleading and unjustifiably assumes there was actually any radiation treatment provided by ADSCC and/or Dr. Marder. The United States objects to this Request on the basis that it is misleading in that it inappropriately suggests the existence of factual and legal burdens which do not exist. The United States is not obligated to prove the treatments were not performed. The United States also objects to this Request because Marder's routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to demonstrate that the medical services they billed were actually performed or were necessary or reasonable as required to be covered under Medicare or Tricare. Subject to the foregoing objection, denied.

37. Admit that that the radiation treatment services provided by ADSCC and Dr. Marder during the time frame alleged in the intervening complaint were medically necessary.

The United States objects to this Request on the basis that it is vague as to the meaning of "radiation treatment services", is misleading and unjustifiably assumes there was actually any radiation treatment services provided by ADSCC and/or Dr. Marder. The United States objects to this Request on the basis that it is misleading in that it inappropriately suggests the existence of factual and legal burdens which do not exist. The United States is not obligated to prove the treatments were not medically necessary. The United States also objects to this Request because Marder's routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to demonstrate that the medical services they billed were actually rendered or were necessary or reasonable as required to be covered under Medicare or Tricare.

In addition, a primary reason for the enactment of the Stark Law was "to address overutilization of services by physicians who stood to profit from referring patients to facilities or entities in which they had a financial interest." *U.S. exrel Drakeford v. Tuomey Healthcare Sys., Inc.*, 675 F.3d 394, 397 (4th Cir.2012). Similarly, the "statutory history of the AKS reflects Congress' specific concern about the effect such incentives have on doctors making referrals to labs." *United States v. Greber*, 760 F.2d 68, 71 (3d Cir. 1985). Liability under the Stark Law and the AKS does not require proof that the services were not medically reasonable or necessary. Subject to the foregoing objection, denied.

38. Admit that the biopsies performed by ADSCC and Dr. Marder during the time frame alleged in the intervening complaint were actually performed.

The United States objects to this request as being vague and a confusing tautology as it seeks an admission that the biopsies performed were actually performed. The United States objects to this request as assuming facts not in evidence and being vague as to the persons allegedly performing the biopsies as ADSCC as a corporate entity does not actually perform the services and Dr. Marder was routinely absent from ADSCC and could not have performed many of the services. The United States also objects to this Request because Marder's routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to demonstrate that the medical services they billed were actually rendered or were necessary or reasonable as required to be covered under Medicare or Tricare.
Subject to the foregoing objections, denied.

39. Admit that there is no witness or documentary evidence showing that the biopsies performed by ADSCC and Dr. Marder during the time frame alleged in the intervening complaint were not performed.

The United States objects to this request as assuming facts not in evidence and being vague as to

the persons allegedly performing the biopsies as ADSCC as a corporate entity does not actually perform the services and Dr. Marder was routinely absent from ADSCC and could not have performed many of the services. The United States objects to this Request on the basis that it is misleading in that it inappropriately suggests the existence of factual and legal burdens which do not exist. The United States is not obligated to prove the treatments were not performed. The United States also objects to this Request because Marder's routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to demonstrate that the medical services they billed were actually rendered or were necessary or reasonable as required to be covered under Medicare or Tricare. Subject to the foregoing objections, denied.

40. Admit that the biopsies performed by ADSCC and Dr. Marder during the time frame alleged in the intervening complaint were medically necessary.

The United States objects to this request as assuming facts not in evidence and being vague as to the persons allegedly performing the biopsies as ADSCC as a corporate entity does not actually perform the services and Dr. Marder was routinely absent from ADSCC and could not have performed the services. The United States objects to this Request on the basis that it is misleading in that it inappropriately suggests the existence of factual and legal burdens which do not exist. The United States is not obligated to prove the treatments were not medically necessary. The United States also objects to this Request because Marder's routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to demonstrate that the medical services they billed were actually rendered or were necessary or reasonable as required to be covered under Medicare or Tricare.
In addition, a primary reason for the enactment of the Stark Law was "to address overutilization

of services by physicians who stood to profit from referring patients to facilities or entities in which they had a financial interest." *U.S. exrel Drakeford v. Tuomey Healthcare Sys., Inc.*, 675 F.3d 394, 397 (4th Cir.2012). Similarly, the "statutory history of the AKS reflects Congress' specific concern about the effect such incentives have on doctors making referrals to labs." *United States v. Greber*, 760 F.2d 68, 71 (3d Cir. 1985). Liability under the Stark Law and the AKS does not require proof that the services were not medically reasonable or necessary. Subject to the foregoing objections, denied.

41. Admit that the Professional Component of the pathology services performed by ADSCC and Dr. Marder during the time frame alleged in the intervening complaint were actually performed.

The United States objects to this request as being vague and a confusing tautology as it seeks an admission that the biopsies performed were actually performed. The United States objects to this request as assuming facts not in evidence and being vague as to the persons allegedly performing the biopsies as ADSCC as a corporate entity does not actually perform the services and Dr. Marder was routinely absent from ADSCC and could not have performed many of the services. The United States also objects to this Request because Marder's routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to demonstrate that the medical services they billed were actually rendered or were necessary or reasonable as required to be covered under Medicare or Tricare. Subject to the forgoing objection, denied that Marder or ADSCC performed the Professional Component of the pathology services billed by them to Medicare, Tricare or other insurance companies but admitted that to the extent the Professional Component of the pathology services billed by Marder or ADSCC to Medicare, Tricare or other insurance companies was actually performed, all of the services were rendered by Kendall and/or KML and not by Marder or ADSCC. To the extent not specifically admitted herein, this Request is denied.

42. Admit that there is no witness or documentary evidence showing that the Professional Component of the pathology services performed by ADSCC and Dr. Marder during the time frame alleged in the intervening complaint were not performed.

The United States objects to this request as assuming facts not in evidence and being vague as to the persons allegedly performing the biopsies as ADSCC as a corporate entity does not actually perform the services and Dr. Marder was routinely absent from ADSCC and could not have performed many of the services. The United States also objects to this Request because Marder's routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to demonstrate that the medical services they billed were actually rendered or were necessary or reasonable as required to be covered under Medicare or Tricare. Subject to the forgoing objection, denied that there is no evidence that Marder or ADSCC never performed the Professional Component of the pathology services billed by them to Medicare, Tricare or other insurance companies, but admitted that to the extent the Professional Component of the pathology services billed by Marder or ADSCC to Medicare, Tricare or other insurance companies was actually performed, all of the services were rendered by Kendall and/or KML and not by Marder or ADSCC. To the extent not specifically admitted herein, this Request is denied.

43. Admit that the Professional Component of the pathology services performed by ADSCC and Dr. Marder during the time frame alleged in the intervening complaint were medically necessary.

The United States objects to this request as assuming facts not in evidence and being vague as to the persons allegedly performing the Professional Component of the pathology services as ADSCC as a corporate entity does not actually perform the services and Dr. Marder was routinely absent from ADSCC and could not have performed the services. The United States objects to this

Request on the basis that it is misleading in that it inappropriately suggests the existence of factual and legal burdens which do not exist. The United States is not obligated to prove the services were not medically necessary. The United States also objects to this Request because Marder's routine absence from ADSCC, his acceptance of kickbacks in return for referring biopsies to Kendall and/or KML, his failure to maintain proper documentation in the ordinary course of business combined with his routine fabrication of massive amounts of fake documentation when necessary to present documentation to insurance companies, including Medicare and Tricare, make it impossible for Marder and ADSCC to demonstrate that the medical services they billed were actually rendered or were necessary or reasonable as required to be covered under Medicare or Tricare.

In addition, a primary reason for the enactment of the Stark Law was "to address overutilization of services by physicians who stood to profit from referring patients to facilities or entities in which they had a financial interest." *U.S. exrel Drakeford v. Tuomey Healthcare Sys., Inc.*, 675 F.3d 394, 397 (4th Cir.2012). Similarly, the "statutory history of the AKS reflects Congress' specific concern about the effect such incentives have on doctors making referrals to labs." *United States v. Greber*, 760 F.2d 68, 71 (3d Cir. 1985). Liability under the Stark Law and the AKS does not require proof that the services were not medically reasonable or necessary. Subject to the foregoing objections, denied.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on February 9, 2016, I served the foregoing document on all counsel of record via electronic transmission.

Respectfully submitted,

_/s Mark Lavine_____
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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No.: 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA and the STATE OF FLORIDA, *ex rel.* THEODORE A. SCHIFF, M.D.,

Plaintiffs,

vs.

GARY L. MARDER, D.O.; ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation, and MEGAN BOCK, P.A.,

Defendants.
_____/

STIPULATION OF DISMISSAL

Relator Theodore A. Schiff, M.D. ("Relator"), Defendants Robert I. Kendall, M.D. ("Dr. Kendall") and Kendall Medical Laboratory, Inc. ("KML") (collectively, the "Kendall Defendants") and the United States have entered into a Settlement Agreement ("Settlement Agreement"). Pursuant and subject to the Settlement Agreement, and pursuant to Federal Rule of Civil Procedure 41(a)(1) and 31 U.S.C. § 3730(b)(1), the Relator, the Defendants, and the United States stipulate and consent to the dismissal of this action: (a) with prejudice to the Relator for the claims released by the Relator in the parties' Settlement Agreement ; (b) with prejudice to the United States for the claims released by the United States in the parties' Settlement Agreement; and (c) without prejudice to the United States for any claims in this action that are not specifically released by the United States in the parties' Settlement Agreement.

Relator and the Defendants respectfully request that the Court shall retain jurisdiction of Relator's claim for attorney's fees, costs, and expenses pursuant to 31 U.S.C. 3130(d)(1) and Fla. Stat. §68.085(c).

The United States, Relator and the Defendants further request that the Court retain jurisdiction to enforce the terms, conditions, and releases of the Parties' Settlement Agreement to the extent reasonably necessary and appropriate, and that such jurisdiction permits the Kendall Defendants the ability to raise any defense or claim they may have related to any claim or petition by the Relator or his attorneys for expenses, attorneys' fees or costs under 31 U.S.C. § 3730(d).

The dismissal of the above-styled case, *US ex rel. Schiff v. Marder*, Case No. 13-CV-24503-KMM also includes the later filed case with which this case was consolidated, *US ex rel. Schiff v. Marder*, Case No. 14-14246-CIV-KMM (formerly assigned Case No. 14-CV-61423-KMM)(Order of Consolidation, D.E. 31).

A proposed Order is attached as Exhibit 1.

Dated: February 6, 2017

Respectfully submitted,

WIFREDO A. FERRER
UNITED STATES ATTORNEY

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CERTIFICATE OF GOOD FAITH CONFERENCE

Pursuant to Local Rule 7.1(a)(3), the United States hereby certifies that it conferred with the opposing parties and they had no objection to the requested relief.

CERTIFICATE OF SERVICE

I hereby certify that on February_6_, 2017, I electronically filed the foregoing with the Clerk of Court, using CM/ECF. I also certify that the foregoing document was served on all counsel of record via transmission of Notice of Electronic Filing generated by CM/ECF, or via other means if required.

/s Mark Lavine
Mark Lavine

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 13-CV-24503-CIV-MOORE
CASE NO. 14-14246-CIV-MOORE

UNITED STATES OF AMERICA; and The
STATE OF FLORIDA, ex rel.,
THEODORE A. SCHIFF, M.D.

Plaintiffs,

v.

GARY L. MARDER, D.O.; and
ALLERGY, DERMATOLOGY & SKIN
CANCER CENTER, INC., a Florida corporation
a Florida corporation,

Defendants.

_____/

ORDER OF DISMISSAL WITH PREJUDICE OF CLAIMS

Pursuant to Rule 41(a) of the Federal Rules of Civil Procedure and the *qui tam* provisions of the federal False Claims Act, Relator Theodore A. Schiff, M.D. ("Relator"), Defendants Robert I. Kendall, M.D. ("Dr. Kendall") and Kendall Medical Laboratory, Inc. ("KML") (collectively, the "Kendall Defendants") and the United States filed with this Court, a Stipulation of Dismissal. Upon due consideration of the Stipulation and the Parties' Settlement Agreement ("Settlement Agreement"), IT IS ORDERED, that,

1. As to Defendants Dr. Kendall and KML, this action is dismissed

(a) with prejudice to the Relator for all claims released by the Relator in the parties' Settlement Agreement;

(b) with prejudice to the United States for the claims released by the United States in the parties' Settlement Agreement; and

(c) without prejudice to the United States for any claims in this action that are not specifically released by the United States in the parties' Settlement Agreement.

2. Except as specified in the Settlement Agreement, each party shall be responsible for its own expense, attorney's fees and costs.

3. The Court shall retain jurisdiction of Relator's claim for attorney's fees, costs, and expenses pursuant to 31 U.S.C. 3130(d)(1) and Fla. Stat. §68.085(c) and such jurisdiction permits the Kendall Defendants the ability to raise any defense or claim they may have related to any claim or petition by the Relator or his attorneys for expenses, attorneys' fees, costs or expenses.

4. The Court shall retain jurisdiction to enforce the terms, conditions, and releases of the Parties' Settlement Agreement to the extent reasonably necessary and appropriate.

DONE AND ORDERED in Chambers in _____, Florida, on this _____day of _____, 2017.

_____
THE HONORABLE K. MICHAEL MOORE
UNITED STATES DISTRICT JUDGE

cc: Counsel of Record

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No. 1:13-cv-24503-KMM

UNITED STATES OF AMERICA and the STATE OF FLORIDA, *ex rel.* THEODORE A. SCHIFF, M.D.,

Plaintiffs,

v.

GARY L. MARDER, D.O., ALLERGY, DERMATOLOGY & SKIN CANCER CENTER, INC., a Florida corporation, ROBERT I. KENDALL, M.D., and KENDALL MEDICAL LABORATORY, INC., a Florida corporation,

Defendants.
_____/

ORDER

This is a *qui tam* action in which Theodore A. Schiff, M.D.—a double board certified dermatologist based in Palm Beach County, Florida—brought this action as Relator[1] on behalf of the United States (the "Government") under the False Claims Act, ("FCA"), 31 U.S.C. §§ 3729–3733. In the Complaint (ECF No. 1) filed December 13, 2013, Relator alleges that Defendants Gary L. Marder, D.O. ("Dr. Marder") and Allergy, Dermatology and Skin Cancer Center, Inc. ("ADSCC") (collectively, the "Marder Defendants") and Robert I. Kendall, M.D. ("Dr. Kendall") and Kendall Medical Laboratory, Inc. ("KML") (collectively, the "Kendall

[1] The FCA allows a private person, known as a relator, to bring an FCA suit on behalf of the government in a *qui tam* action. 31 U.S.C. § 3730(b)(1). A relator serves the Government with a copy of the complaint, and the Government then has sixty days to intervene and proceed with the action once served; otherwise, the relator individually proceeds with the action. 31 U.S.C. § 3730(b)(4).

Defendants") violated the FCA by knowingly creating and submitting false claims to Medicare for reimbursement of dermatology and pathology services. On October 14, 2014, the Government notified the Court of its decision to intervene and filed its intervening complaint (ECF No. 30) on November 19, 2014.

This suit was shepherded to its current state over the fourteen months following the Government's intervention through these subsequent activities: (1) the parties' extensive, albeit troubled, discovery process;[2] (2) the Court's denial of defendants' motions to dismiss (ECF No. 75); and (3) the Court's grant of the parties' joint motion for a continuance wherein the Court reset the trial date from the two-week trial period beginning January 25, 2016 to the two-week trial period commencing June 13, 2016. *See* (ECF No. 123). On July 8, 2016, the Court entered its aforementioned third omnibus order and sua sponte reset the trial date for the two-week trial period beginning October 31, 2016.

Now pending before the Court is the Government's Motion for Summary Judgment (ECF No. 146). Each set of defendants filed a Response (ECF Nos. 182, 204) and the Government replied (ECF No. 211). Thus, the motion initially came ripe for review on May 6, 2016. However, on June 16, 2016, the United States Supreme Court issued its unanimous decision in *Universal Health Services, Inc. v. United States ex rel. Escobar*, 136 S. Ct. 1989 (2016) where the Court held that "the implied false certification theory can be a basis for [FCA] liability."[3]

[2] In an effort to keep this FCA litigation on track towards a final resolution the Court entered three omnibus orders of which the parties are intimately familiar with the contents of those orders. *See* (ECF Nos. 196, 223, 242). Accordingly, the Court will not reiterate its previous guidance here.

[3] In the opinion authored by Justice Thomas, the Court held that the implied false certification theory can serve as a basis for FCA liability when two conditions are met. According to the Court, when "the claim does not merely request payment, but also makes specific representations about the goods or services provided," the first condition is met. *Id.* Second, the implied

Escobar, 136 S. Ct. at 1995. As briefing on the Government's Motion for Summary Judgment was already complete, the Court ordered the parties to conduct supplemental briefing to discuss the effects of *Escobar* on the Government's summary judgment motion. (ECF No. 242) at 15–16.

I. Factual and Regulatory Background

The vast majority of facts set forth in this Order are taken exclusively from Plaintiff's Statement of Undisputed Material Facts in Support of Summary Judgment (ECF No. 147) as it comports with the Federal Rules of Civil Procedure and the Local Rules of this Court. Defendants also filed their Statements of Undisputed Material Facts opposing Summary Judgment (ECF Nos. 202, 204), which were rife with evidentiary objections and other deficiencies as explained more fully below.[4]

The Federal Rules of Civil Procedure expressly provide that a party opposing summary judgment may "object that the material cited to support or dispute a fact cannot be presented in a form that would be admissible in evidence." Fed. R. Civ. P. 56(c)(2). However, only disputes

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certification theory also applies when a "defendant's failure to disclose noncompliance with material statutory, regulatory, or contractual requirements makes those representations misleading half-truths." *Id.*

[4] For example, the Marder Defendants' Amended Statement of Material Facts (ECF No. 202) sets forth thirteen separate evidentiary objections—labeled A through M—in opposition to the Government's Motion for Summary Judgment. As a trial court in the Eastern District of California recognized, many types of evidentiary objections are superfluous at the summary judgment stage. *Burch v. Regents of Univ. of California*, 433 F. Supp. 2d 1110, 1119–22 (E.D. Cal. 2006). Here, the Marder Defendants' objections that (1) challenge the relevancy of the facts supporting the Government's summary judgment motion, (2) call for the exclusion of evidence based on Federal Rule of Evidence 403, and (3) challenge the Government's factual statements as improper legal opinions are all "duplicative of the summary judgment standard itself." *Id.* at 1119; *see also Anderson v. Liberty Lobby, Inc.*, 477 U.S. 242, 248 ("Factual disputes that are irrelevant or unnecessary will not be counted."). The Kendall Defendants also assert four evidentiary objections in their opposition to the Government's motion, which suffer from similar maladies.

over material facts—that is, "facts that might affect the outcome of the suit under the governing law"—can properly preclude the entry of summary judgment. *Anderson*, 477 U.S. at 248. Where there is a dispute about a declaration or document that does "little more than provide cumulative evidence" on issues already established, summary judgment is not precluded. *See e.g., The Offshore Drilling Co. v. Gulf Copper & Mfg. Corp*., 604 F.3d 221, 227 (5th Cir. 2010) ("Only disputes over facts that might affect the outcome of the suit under the governing law will preclude summary judgment.").

The primary deficiency in Defendants' *amended* statements of material facts is the dearth of facts or citations to the record contained within these documents. That is, the sheer amount of conclusory denials, unsubstantiated assertions and legal argument presented obfuscates any statements of material fact that are likely contained within their pages. *See Oliver v. Scott*, 276 F.3d 736, 744 (5th Cir. 2002) ("Conclusional allegations and denials, speculation, improbable inferences, unsubstantiated assertions, and legalistic argumentation do not adequately substitute for specific facts showing a genuine issue for trial."); *Hilburn v. Murata Elects. N. Am., Inc*., 181 F.3d 1220, 1227–28 (11th Cir. 1999) (noting that a "conclusory statement is insufficient to create a genuine issue of a material fact").

In fact, a close review of the Marder Defendants' amended statement of material facts reveals that of the 178 numbered paragraphs submitted in opposition to the Government's statement of material facts approximately ten contain record citations. *See* (ECF No. 202). Additionally, the separately listed material facts listed at the end of that statement of material facts only provide broad record citations to various exhibits, which forces the Court into the position of choosing between either outright ignoring these purported facts or delving even deeper into the record in an attempt to unearth a genuine issue involving a material fact.

Our circuit has made clear that Local Rule 56.1(b) serves a vital purpose in "help[ing] the court identify and organize the issues in the case." *Mann v. Taser Int'l, Inc*., 588 F.3d 1291, 1303 (11th Cir. 2009). It indubitably preserves scarce judicial resources by preventing a court from "having to scour the record and perform time-intensive fact searching." *Joseph v. Napolitano*, 839 F.Supp.2d 1324, 1329 (S.D. Fla. 2012); *see also Alsina-Ortiz v. Laboy*, 400 F.3d 77, 81 (1st Cir. 2005) ("Burying the district court in a mass of supposedly material contested facts, many irrelevant and many unsupported by citations, creates the very morass from which the rule aims to protect the district judge."). Given its import to the judicial process, the Eleventh Circuit holds the local rule governing summary judgment in "high esteem" much like its sister circuits. *Reese v. Herbert*, 527 F.3d 1253, 1268 (11th Cir. 2008); *see also Caban Hernandez v. Philip Morris USA, Inc*., 486 F.3d 1, 7 (1st Cir.2007) ("Given the vital purpose that such rules serve, litigants ignore them at their peril.").

A party engaging in a pattern of practice that comports with a court's local rules governing summary judgment greatly improves—rather than impedes—that court's ability to efficiently and fairly resolve a motion for summary judgment in a timely manner. This is why Local Rule 56.1 mandates that a parties' Statement of Material Facts "(1) [n]ot exceed ten (10) pages in length; (2) [b]e supported by specific references to pleadings, depositions, answers to interrogatories, admissions, and affidavits on file with the Court; and (3) [c]onsist of separately numbered paragraphs." S.D. Fla. L.R. 56.1(a). Unfortunately, Defendants' non-compliance with Local Rule 56.1 has already been the subject of two of the Court's previous orders. *See* (ECF No. 196); *see also* (ECF No. 223) at 14 n.11 ("Whether the Court will afford yet another opportunity to the Marder Defendants to submit a coherent statement of material facts—given

the onslaught of evidentiary objections contained in the one the Marder Defendants have currently submitted—will be resolved in a forthcoming order.").

That forthcoming order has arrived. To the extent either the Marder Defendants or the Kendall Defendants raised a genuine issue of material fact that precludes the entry of summary judgment, the Court will honor its commitment to draw all reasonable factual inferences in favor of Defendants as the non-moving parties at this stage of disposition. However, to the extent Defendants merely objected to the evidentiary basis for an otherwise undisputed fact, set forth unsubstantiated assertions, or other unsupported legal arguments, the Court deems those facts set forth by the Government as uncontroverted under the Federal Rules of Civil Procedure and the Local Rules of the Court. *See* S.D. Fla. L.R. 56.1(b).

The Court is essentially left with a "functional analog of an unopposed motion for summary judgment" given the fact that the individual defendants, Drs. Kendall and Marder, invoked the Fifth Amendment[5] throughout the course of the Government's investigation. *See Reese*, 527 F.3d at 1268. Despite the virtually unopposed summary judgment motion, the Government as the moving party "continues to shoulder the initial burden of production in demonstrating the absence of any genuine issue of material fact, and the court must satisfy itself that the burden has been satisfactorily discharged." *Id.*

[5] "Although the Fifth Amendment protects individuals from compelled, incriminating testimony, it does not do the same for corporations." *Grand Jury Subpoena Dated Apr. 9, 1996 v. Smith*, 87 F.3d 1198, 1200 (11th Cir. 1996). Accordingly, "[a]dverse inferences drawn against the individual defendants may also be drawn against the corporate defendant because the individual defendants were acting in the scope of their employment when they engaged in the conduct they refused to testify about." *S.E.C. v. Monterosso*, 746 F. Supp. 2d 1253, 1263 (S.D. Fla. 2010). "An individual's status as a corporate officer gives rise to a presumption of ability to control and the degree of their participation in business is probative as to their knowledge." *F.T.C. v. Transnet Wireless Corp.*, 506 F.Supp.2d 1247, 1270 (S.D. Fla. 2007).

The Government contends that the Court should draw an adverse inference against Dr. Marder and Dr. Kendall for their invocation of the Fifth Amendment right against self-incrimination in their deposition testimony and other discovery responses. *See Baxter v. Palmigiano*, 425 U.S. 308 (1976). In *Baxter*, the Supreme Court held that "the Fifth Amendment does not forbid adverse inferences against parties to civil actions when they refuse to testify in response to probative evidence offered against them: the Amendment does not preclude the inference where the privilege is claimed by a party to a Civil cause." *Id.* at 318 (internal citation and quotations omitted).

However, both sets of defendants challenge the Government's reliance on *Baxter* by arguing that the drawing of adverse inferences is improper in this case and the Government is merely attempting to circumvent its burden on summary judgment. *See* (ECF No. 204) at 3; (ECF No. 182) at 3–5. Defendants are correct that an exception exists to *Baxter's* general rule that prevents the Court from drawing an adverse inference in situations where the inference would result in the automatic grant of summary judgment against the party or parties invoking their constitutional right. *See United States v. Premises Located at Route 13*, 946 F.2d 749, 756 (11th Cir. 1991) ("[T]he Fifth Amendment is violated when a person, who is a defendant in both a civil and a criminal case, is forced to choose between waiving his privilege against self-incrimination or losing the civil case on summary judgment."). Contrary to Defendants' assertions, this argument does not sound the death knell of the Government's case.

The invocation of the privilege is not without its costs to both the party asserting this constitutional claim and their opposition. After all, it is widely recognized that "[u]se of the privilege in a civil case may . . . carry some disadvantages for the party who seeks its protection." *S.E.C. v. Graystone Nash, Inc.*, 25 F.3d 187, 190 (3d Cir. 1994); *see also* 8 Wright,

Miller & Marcus, *Federal Practice & Procedure* § 2018 (3d ed. 2014) ("It is certainly true that a party may hurt his or her own cause by the claim of the privilege since that can deprive the party of whatever benefit his or her own testimony might provide."). Additionally, the opponent, unable to obtain discovery, is likewise disadvantaged. Yet, when considering these competing interests, the Court remains mindful of Justice Brandeis' famous declaration that "[s]ilence is often evidence of the most persuasive character." *U.S. ex rel. Bilokumsky v. Tod*, 263 U.S. 149, 153–54 (1923); *see also LiButti v. United States*, 178 F.3d 114, 120 (2d Cir. 1999) ("An adverse inference may be given significant weight because silence when one would be expected to speak is a powerful persuader.").

Here, in light of the myriad uncontroverted evidence presented by the Government, any adverse inferences drawn against Defendants will not result in the automatic entry of summary judgment. Although Defendants may have lost their best defense through invocation of the Fifth Amendment privilege against self-incrimination, the burdens on the parties at summary judgment remain the same. Accordingly, the Court will draw adverse inferences where it deems appropriate and only in situations where the inference is complementary to the evidence presented by the Government rather than its proxy.

Given the muddled and delayed presentation of material facts by the parties, the Court—in ruling on the Government's Motion for Summary Judgment—relies predominantly on its own comprehensive review of the record.[6] However, before turning to a recitation of the undisputed

[6] With this in mind, the Court implores the parties to consider Judge Zloch's admonition that "Federal Judges are not archaeologists. We possess neither the luxury nor the inclination to sift through that mound of obfuscation in hopes of finding a genuine issue of material fact to deny summary judgment." *Carolina Acquisition, LLC v. Double Billed, LLC*, 627 F. Supp. 2d 1337, 1340 (S.D. Fla. 2009) (internal citation omitted).

facts that are supported by the record evidence, the Court will set forth the relevant regulatory framework at issue in this case.

A. Regulatory Framework for Medicare Reimbursement for Services Rendered

The Marder and Kendall Defendants—like other physician group practices—are reimbursed for the services they provide to patients covered by government benefit programs. For example, Medicare[7] reimbursements, which make up the heart of the Government's intervening complaint, are made according to the Medicare Fee Schedule (the "Fee Schedule"). The Fee Schedule is based on the American Medical Association's ("AMA") Current Procedural Terminology ("CPT") codes,[8] which are assigned to different medical services and "provide a uniform terminology that accurately describes specific medical, surgical, and diagnostic services and procedures to facilitate efficient health care record keeping, information sharing, and efficient processing of claims for payment for services or procedures provided to patients." *Neotonus, Inc. v. Am. Med. Ass'n.*, 554 F. Supp. 2d 1368, 1370 (N.D. Ga. 2007), *aff'd sub nom. Neotonus, Inc. v. Am. Med. Ass'n*, 270 F. App'x 813 (11th Cir. 2008).

[7] In 1965, Congress established Medicare as "a federally funded health insurance program for the elderly and disabled." *Thomas Jefferson Univ. v. Shalala*, 512 U.S. 504, 506 (1994); *see also* 42 U.S.C. § 1395c. Medicare is administered by the Center for Medicare and Medicaid Services ("CMS"). *Grant Med. Ctr. v. Burwell*, No. CV 15-480 (RMC), 2016 WL 4574648, at *2 (D.D.C. Sept. 1, 2016). For outpatient beneficiary treatment, all Medicare reimbursements are subject to Part B, which covers the costs of, among other things, home health services, physician services, and outpatient physical therapy services. See 42 U.S.C. § 1395k.

[8] Congress directed the Secretary of Health and Human Services ("HHS") to "prescribe such regulations as may be necessary to carry out the administration of" Medicare, 42 U.S.C. § 1395hh(a)(1), and to "establish a uniform procedure coding system for the coding of all physicians' services," *id.* § 1395w–4(c)(5). The Secretary of HHS acted on this authority by adopting the CPT code set drafted by the AMA. 45 C.F.R. § 162.1002; *see also United States v. Semrau*, 693 F.3d 510, 530 (6th Cir. 2012).

Under the Social Security Act, 42 U.S.C. § 1395y(a)(1)(A), Medicare is authorized to pay only for items and services that are medically "reasonable and necessary for the diagnosis or treatment of illness or injury." In limited circumstances, Medicare allows physicians to submit claims for "services and supplies" furnished by other employees of the physician "incident to"[9] the professional services personally rendered by the physician. 42 C.F.R. § 410.26(b)(5). Generally, Medicare covers 80 percent of the reasonable cost of medical services. *See* 42 U.S.C. § 1395l(a)(1). Accordingly, the patient is normally required to contribute the remaining 20 percent as a copayment.

Since at least 2003, Chapter 15, Section 90 of the Medicare Benefit Policy Manual, has stated, among other things, that radiation therapy "furnished in a nonprovider facility require[s] direct personal supervision of a physician. The physician need not be in the same room, but must be in the area and immediately available to provide assistance and direction throughout the time the procedure is being performed." Medicare Benefit Policy Manual,[10] ch. 15, § 90 (May 13, 2016). However, there is no direct supervision requirement for "incident to" services related to radiation therapy. *See United States v. Space Coast Med. Assocs., L.L.P.*, 94 F. Supp. 3d 1250, 1262 (M.D. Fla. 2015) (recognizing that radiation therapy is not included in the definition of "'services and supplies' because it is listed as a separate Medicare benefit . . . . Thus, the

[9] "Incident to services" are services that are furnished by other employees of the physician—such as a PA or NP—incident to" the professional services personally rendered by the physician.

[10] Available online at https://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/downloads/bp102c15.pdf, at 115. Direct supervision, as consistently defined throughout the Medicare Benefit Manual and the Code of Federal Regulations, means the physician "must be present and immediately available to furnish assistance and direction throughout the performance of the procedure. It does not mean that the physician must be present in the room where the procedure is performed." *See e.g.*, 42 C.F.R. §410.32. As originally defined in the 2011 Outpatient Prospective Payment System Final Rule, "immediately available" means "interruptible and able to furnish assistance and direction throughout the performance of the procedure but without reference to any particular physical boundary."

direct supervision requirement in § 410.26(b)(5) does not apply.") (citing 42 C.F.R. § 410.26(a)(7); 42 U.S.C. § 1395x(s)(4)).

Payment for services performed by either a physician's assistants ("PA") or nurse practitioner ("NP") (collectively, "NPP's"), must not be more than "85 percent of the physician fee schedule amount." *Landau v. Lucasti*, 680 F. Supp. 2d 659, 662, 667 (D.N.J. 2010) (citing 42 C.F.R. §§ 405.520(a), 414.52, 414.56); *see also U.S. ex rel. Heater v. Holy Cross Hosp., Inc.*, 510 F. Supp. 2d 1027, 1035 (S.D. Fla. 2007) ("When the Government is billed for services rendered by a nurse or nurse practitioner which are not incident to the services of a physician, the provider is reimbursed at 85–percent of the rate otherwise paid.").

To ensure compliance with these laws and governing agency regulations, the "[s]ubmission of Medicare claims through a carrier requires providers to submit a '1500 Form'[11] that includes information regarding the patient, the provider, and the services rendered, including the CPT code." *Semrau*, 693 F.3d at 513. For every year at issue in this case, the first page of the Introduction to the CPT Code Book directed those submitting bills to select the code that accurately identifies the service performed, rather than one that merely approximates the service provided, and required that all services be adequately documented in the patient's medical record. Each CPT code corresponds to a different level of service and is used by insurance carriers to reimburse providers the appropriate amount depending on the code submitted. *Id.*

Having set forth the relevant regulatory framework, the Court now turns to the undisputed facts supported by the record evidence.

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[11] The 1500 Form also includes a notice stating: "Anyone who misrepresents or falsifies essential information to receive payment from federal funds requested by this form may upon conviction be subject to fine and imprisonment under applicable federal laws." First Coast Service Options, Inc. ("FCSO") is the CMS contractor tasked with administering Medicare payment, processing and auditing functions in the geographic regions where Drs. Kendall and Marder operate.

B. The Relevant Parties

It is undisputed that Dr. Marder is a physician practicing in Port St. Lucie and Okeechobee, Florida through the clinic he owns, ADSCC. In this capacity, Dr. Marder has enrolled ADSCC in the Medicare program since at least 2003. Doing so required Dr. Marder to sign certain statements acknowledging his familiarity with Medicare laws and regulations and affirming his intent to abide by them. Dr. Marder also agreed that he would not present or cause to be presented any false or fraudulent claims. Dr. Kendall is a board certified pathologist operating an independent laboratory, KML, in Coral Gables, Florida, which is approximately 130 miles from Dr. Marder's offices. Dr. Kendall also signed a Medicare enrollment application for KML dating back to 2011 and made the same affirmations as Dr. Marder.

C. Dr. Marder's Dermatology Practice

Dr. Marder treated Medicare beneficiaries at his main Port St. Lucie office and his satellite office in Okeechobee, Florida by providing radiation oncology services and other clinical laboratory services as part of his practice. Dr. Marder is the only physician to have ever rendered services to patients in these offices. Notably, no other doctor was present at either office on the occasions when Marder was absent.

Both offices were open Monday through Friday, but Marder was physically present in the offices on a more limited basis. For example, Dr. Marder normally only spent Mondays and Wednesdays in the Port St. Lucie office, arriving between 10:30 and 11:00 a.m. For the Okeechobee office, Dr. Marder spent one Tuesday every two weeks at that location. Dr. Marder used appointment books at each office in order to schedule patient visits. If the appointment book was blank for the entire day or said "Dr. Out," that meant that Dr. Marder was not in the

office that day. From 2008 to 2014, a review of Dr. Marder's appointment book indicates that he spent more than fifty percent of all business days out of the office.

Dr. Marder also maintained tight control over the operations of both offices. In fact, no claims were submitted to any insurance company for services rendered until he provided his approval. Generally, Dr. Marder employed two individuals at any given time assigned exclusively to billing duties. However, they had no experience or training in medical claims processing and billing, or in healthcare regulatory compliance. Notably, Dr. Marder never sent his employees to any training on these subjects.

Radiation treatments were administered to multiple patients on a daily basis at both the Okeechobee office and the Port St. Lucie office. The maximum power of the devices at Marder's offices was limited to approximately 90,000 volts ("90 keV"), a power level which is considered to be "superficial radiation" or ortho-voltage radiation. Dr. Marder, or one of his NPP's, only administered "superficial radiation" to the patients under Dr. Marder's standard radiation protocol.[12] Each of the daily radiation treatments allegedly performed by Marder are known as "fractions" as they represent only a portion of the total dose. If the daily fraction is split into two separate applications of radiation, it is a treatment modality known as "hyper-fractionation." Dr. Marder represented to Medicare that he performs all the radiation therapy himself and that the hyper-fractionated treatments are administered four hours apart. However, Marder's current radiation protocol requires the treatments to be administered just forty-five to sixty minutes apart.

[12] Superficial radiation can be distinguished from radiation provided by a linear accelerator (up to 5,000,000 volts), or "linac" for short. Machines that can administer superficial radiation can be purchased new for $150,000 while a linac costs between $2 and $4 million and must be installed in a concrete bunker to provide adequate shielding.

Martin Burke, a PA employed by Dr. Marder from 2012 to 2014, provided a sworn affidavit regarding the daily operations of Dr. Marder's radiation practice. Specifically, Burke declared that Dr. Marder never met with patients during the course of radiation and that Burke individually provided radiation treatments to patients based on verbal instructions he received from Dr. Marder. Burke also testified that he was (1) instructed not to change any settings on the radiation machine; (2) not required to perform any simulations of treatment before commencing; (3) not required to make reference to any type of special instructions regarding the type of shield to use on each patient; and (4) unaware of any times that a medical physicist was involved in the care of patients.

Since at least 2008, the only medical physicist[13] with whom Dr. Marder had a business relationship is Farhad Kader. The primary services Kader rendered were the annual calibration of the radiology equipment and the preparation of calibration reports. Kader rarely provided services related to the treatment being rendered to an individual patient, and has not done so in any capacity since August 2011. In those few cases where he did render services, Kader did so only in evenings and on the weekend.

D. Dr. Kendall's Pathology Services and Relationship with Marder

The biopsied specimens collected by Dr. Marder during the relevant time period were shipped over 130 miles to KML so that the Kendall Defendants could perform certain pathology services on a daily basis. Upon receipt from Marder, a KML histologist performed the Technical

[13] "A Qualified Medical Physicist is an individual who is competent to practice independently in one or more of the subfields in medical physics. The medical physicist has responsibility for overseeing the [radiological] equipment quality control program, and for monitoring performance upon installation and routinely thereafter." 75 Am. Jur. *Trials* § 43 (2000).

Component ("TC")[14] services. The next day, a KML pathologist then reviewed the slides, rendered a diagnosis, and prepared a pathology report. The pathology report prepared by KML was printed on a letterhead under the name of Marder Medical Laboratory ("MML"). At the time the report was printed by KML it already had Dr. Marder's signature. The reports sent to Marder fully indicated the services that KML rendered.

In order to track the amount that Kendall was due for services provided, Dr. Kendall sent a monthly invoice to the Marder Defendants for the work done on each slide sent by Dr. Marder. The invoice reflected that Dr. Kendall was paid $12.50 per slide as full compensation from Marder for the pathology work that Kendall performed. The invoice further indicated that payment was sought for only the TC by including the letters "TC" after the CPT Code 88305. Up until 2011, Dr. Marder paid the entire amounts owed on the invoices using a credit card. The invoices represented the total amount –approximately $1,479,566.53—collected by Kendall from Marder during the relevant time period. During this same period, Dr. Marder was paid over $2,829,000 for the pathology he billed on a global basis.

At some point in 2010, an attorney gave Marder advice regarding his pecuniary relationship with Dr. Kendall. The attorney drafted a contract, which indicated that Kendall would become an employee of Marder. An additional contract was drafted indicating that Dr. Marder was going to lease Kendall's laboratory. Page three of the lease agreement specifies that the lessee has responsibility for billing and collecting global fees for bone density scans

[14] Pathology services are comprised of a Professional Component ("PC") and a Technical Component ("TC"). Pathology services can be billed in one of three ways: The TC and PC can be "globally" billed, or the TC and PC can be billed separately. If a pathology claim is billed globally, the provider simply uses the applicable CPT Code. If the claim is being billed for only the TC or PC, a modifier code is used. The TC modifier indicates that reimbursement is sought only for the TC. The "26" modifier indicates that reimbursement is sought only for the PC. During the relevant timeframe, Marder billed for approximately 35,000 pathology specimens, none of which were billed under the PC modifier.

conducted at KML's facility. To date, no bone density scans have been performed by KML. Dr. Kendall signed the purported employment agreement and sent it to Dr. Marder in 2010. The version that Kendall sent Marder was undated and had not yet been signed by Dr. Marder.

With this factual and regulatory background in mind, the Court now turns to the merits of the Government's motion for summary judgment.

II. Legal Standard

Summary judgment is appropriate where there is "no genuine issue as to any material fact [such] that the moving party is entitled to judgment as a matter of law." *Celotex Corp. v. Catrett*, 477 U.S. 317, 322 (1986); *see also* Fed R. Civ. P. 56. A dispute about a material fact is genuine if the evidence is such that a reasonable fact-finder could return a verdict for the non-moving party. *Anderson*, 477 U.S. at 248. Speculation or conjecture cannot create a genuine issue of material fact sufficient to defeat a well-supported motion for summary judgment. *Cordoba v. Dillard's, Inc.*, 419 F.3d 1169, 1181 (11th Cir. 2005).

The moving party shoulders the initial burden of showing the absence of a genuine issue as to any material fact. *Shiver v. Chertoff*, 549 F.3d 1342, 1343 (11th Cir. 2008). In deciding whether the movant has met this burden, "[t]he court must view the movant's evidence and all factual inferences arising from it in the light most favorable to the non-moving party." *Denney v. City of Albany*, 247 F.3d 1172, 1181 (11th Cir. 2001). Once the moving party satisfies its initial burden, the non-moving party must come forward with evidence showing a genuine issue of material fact that precludes summary judgment. *Bailey v. Allgas, Inc.*, 284 F.3d 1237, 1243 (11th Cir. 2002). "A party asserting that a fact . . . is genuinely disputed must support the assertion by . . . citing to particular parts of materials in the record . . . or . . . showing that the

materials cited do not establish the absence or presence of a genuine dispute." *In re Fisher Island Invs., Inc.*, 778 F.3d 1172, 1195 (11th Cir. 2015) (quotation omitted).

"If reasonable minds could differ on any inferences arising from undisputed facts, summary judgment should be denied." *Twiss v. Kury*, 25 F.3d 1551, 1555 (11th Cir. 1994); *see also Jeffery v. Sarasota White Sox, Inc.*, 64 F.3d 590, 594 (11th Cir. 1995) ("When more than one inference reasonably can be drawn, it is for the trier of fact to determine the proper one.") (quotation omitted). After all, "[c]redibility determinations, the weighing of the evidence, and the drawing of legitimate inferences from the facts are jury functions, not those of a judge." *Reeves v. Sanderson Plumbing Prod., Inc.*, 530 U.S. 133, 150 (2000). A trial court has the discretion "to deny even a well-supported motion for summary judgment, if it believes the case would benefit from a full hearing." *United States v. Certain Real & Pers. Prop. Belonging to Hayes*, 943 F.2d 1292, 1297 (11th Cir. 1991); *see also Anderson*, 477 U.S. at 255 (recognizing that a trial court has discretion to "deny summary judgment in a case where there is reason to believe that the better course would be to proceed to a full trial") (citation omitted).

III. Discussion

The Government moves for summary judgment on the seven counts[15] it asserted in the Intervenor Complaint and additionally seeks summary judgment on all of Defendants' affirmative defenses. According to the Government, there remains no genuine issue of material fact that the claims Dr. Marder submitted in connection with the dermatology and radiation services he allegedly provided were false and provide a basis for FCA liability. As to the Kendall Defendants, the Government asserts that the pathology services KML provided to

[15] The seven counts are: Presentation of False Claims in violation of §3729(a)(1)(A) (Counts I and II); Presentation of False Statements Material to False Claims in violation of 31 U.S.C. § 3729(a)(1)(B) (Counts III and IV); Conspiracy in violation of 31 U.S.C. § 3729(a)(3) (Count V); Unjust Enrichment (Count VI); and Payment by Mistake (Count VII).

Marder constituted impermissible "remuneration" under the Anti-Kickback Statute ("AKS") and the Stark Act. Additionally, the Government argues that the Kendall Defendants are liable for the false claims submitted by the Marder Defendants. In sum, the Government contends that the Defendants collectively violated the FCA in multiple ways: (1) submitting—or causing to be submitted—false claims with the requisite scienter; (2) engaging in a conspiracy to submit false claims; (3) and by falsely certifying compliance with AKS and Stark Act.

A. False Claims Act

The FCA was "enacted in 1863 with the principal goal of 'stopping the massive frauds perpetrated by large [private] contractors during the Civil War.'" *Vermont Agency of Nat. Res. v. U.S. ex rel. Stevens*, 529 U.S. 765, 78 (2000). At its core, "[t]he FCA is designed to protect the Government from fraud by imposing civil liability and penalties upon those who seek federal funds under false pretenses." *United States ex rel. Lesinski v. S. Fla. Water Mgmt. Dist.*, 739 F.3d 598, 600 (11th Cir. 2014). Despite its broad reach, courts acknowledge that the FCA "is not a vehicle to police technical compliance with complex federal regulations." *U.S. ex rel. Hobbs v. MedQuest Assocs., Inc*., 711 F.3d 707, 717 (6th Cir. 2013) (quotation omitted).

In order to establish its prima facie case, a plaintiff asserting claims under Section 3729(a)(1)(A)[16] of the FCA must establish three elements: (1) a false or fraudulent claim; (2)

[16] In May 2009, Congress enacted the Fraud Enforcement & Recovery Act of 2009 ("FERA"), which amended the FCA and re-designated various sections including 31 U.S.C. § 3729(a)(1) as 31 U.S.C. § 3729(a)(1)(A), and 31 U.S.C. § 3729(a)(3) as 31 U.S.C. § 3729(a)(1)(C). *See* Fraud Enforcement & Recovery Act of 2009, Pub. L. 111–21, § 4(d), 123 Stat. 1617, 1624–25 (2009). The pre-FERA version of the Act imposed liability on any person who "conspires to defraud the Government by getting a false or fraudulent claim allowed or paid." 31 U.S.C. § 3729(a)(3). The amendments to this subsection only apply to conduct occurring on or after May 20, 2009. *See* 31 U.S.C. § 3729(a)(1)(C). Because the Government alleges that some conduct occurred before May 2009, the pre-FERA version of this subsection would apply to the alleged schemes involving that conduct. For ease of reference, only the post-FERA version, 31 U.S.C. §

which was presented, or caused to be presented, by the defendant to the Government for payment or approval; (3) with the knowledge that the claim was false. 31 U.S.C. § 3729(a)(1)(A); *see also McNutt ex rel. United States v. Haleyville Med. Supplies, Inc*., 423 F.3d 1256, 1259 (11th Cir. 2005) ("The False Claims Act does not create liability merely for a health care provider's disregard of Government regulations or improper internal policies unless, as a result of such acts, the provider knowingly asks the Government to pay amounts it does not owe.").

Additionally, the FCA prohibits an individual from knowingly making, using, or causing to be made or used, "a false record or statement material to a false or fraudulent claim." 31 U.S.C. § 3729(a)(1)(B).[17] Under the statute, material[18] "means having a natural tendency to influence, or be capable of influencing, the payment or receipt of money or property." § 3729(b)(4).

1. Falsity

False claims under the FCA may assume a variety of forms. "A factually false claim occurs . . . when a supplier submits a claim that misidentifies the goods supplied or requests reimbursement for goods that it never provided." *United States ex rel. Phalp v. Lincare Holdings, Inc*., 116 F. Supp. 3d 1326, 1344 (S.D. Fla. 2015). On the other hand, "[a] claim is legally false when it rests on a false representation of compliance with an applicable federal statute, federal regulation, or contractual term." *U.S. ex rel. Davis v. D.C.*, 793 F.3d 120, 124

3729(a)(1)(C) is cited throughout this Order, although many of the cases discussed cite the pre-FERA version.

[17] The prior version of this section of the FCA, Section 3729(a)(2), was also amended pursuant to FERA and applies retroactively to all FCA cases pending on or after June 7, 2008. *See Sanders v. Allison Engine Co.*, 703 F.3d 930, 936–42 (6th Cir. 2012).

[18] As no party disputes Defendants' representations that they were in compliance with federal law are material to the Government's payment decisions in this case, the Court will not conduct an analysis of this element.

(D.C. Cir. 2015) (internal quotation marks omitted). Legally false claims, otherwise known as false certifications, can "be either express or implied." *United States v. Sci. Applications Int'l Corp.*, 626 F.3d 1257, 1266 (D.C. Cir. 2010).

2. Presentment

The submission of a false claim is the "*sine qua non*" of a [FCA] violation. *U.S. ex rel. Clausen v. Lab. Corp. of Am.*, 290 F.3d 1301, 1311 (11th Cir. 2002) ("Without the presentment of such a claim, while the practices of an entity that provides services to the Government may be unwise or improper, there is simply no actionable damage to the public fisc as required under the False Claims Act."). Additionally, an individual or entity that does not directly submit a false claim to the government may still be liable under the FCA. *See* 31 U.S.C. § 3729(a)(1)(A), (B).

Although the FCA does not define the phrase "cause to be presented," courts have applied traditional concepts of proximate causation "to determine whether there is a sufficient nexus between the Defendants' conduct and the ultimate presentation of the allegedly false claim." *United States v. Abbott Labs.*, No. 3:06-CV-1769-M, 2016 WL 80000, at *6 (N.D. Tex. Jan. 7, 2016) (citing *U.S. ex rel. Sikkenga v. Regence Bluecross Blueshield of Utah*, 472 F.3d 702, 714–15 (10th Cir. 2006)). Under this analysis, a defendant's "conduct may be found to have caused the submission of a claim for Medicare reimbursement if the conduct was (1) a substantial factor in inducing providers to submit claims for reimbursement, and (2) if the submission of claims for reimbursement was reasonably foreseeable or anticipated as a natural consequence of [d]efendants' conduct." *Id.* (citing *U.S. ex rel. Franklin v. Parke-Davis, Div. of Warner-Lambert Co.*, No. CIV.A. 96-11651PBS, 2003 WL 22048255, at *5 (D. Mass. Aug. 22, 2003)).

3. Knowledge or Scienter

For purposes of the FCA, the term "knowingly" means that a person (1) has actual knowledge of the truth or falsity of the information, (2) acts in deliberate ignorance of the truth or falsity of the information, or (3) acts in reckless disregard[19] of the truth or falsity of the information. *See* 31 U.S.C. § 3729(b). Moreover, no proof of specific intent to defraud is required. *See* § 3729(b)(1)(B). Strict enforcement of the FCA's knowledge requirement helps to ensure that innocent mistakes made in the absence of binding interpretive guidance are not converted into FCA liability." *U.S. ex rel. Purcell v. MWI Corp.*, 807 F.3d 281, 287 (D.C. Cir. 2015). Courts recognize that FCA's "'scienter requirement is actually quite nuanced.'" *Urquilla-Diaz*, 780 F.3d at 1058 (quoting *United States v. King–Vassel*, 728 F.3d 707, 712 (7th Cir. 2013)).

4. Conspiracy

Lastly, a person who "conspires to defraud the Government by getting a false or fraudulent claim allowed or paid" is subject to FCA liability. 31 U.S.C. § 3729(a)(1)(C). Although the FCA does not define the elements of conspiracy, courts recognize that "general civil conspiracy principles apply." *U.S. ex rel. Durcholz v. FKW Inc*., 189 F.3d 542, 545 n.3 (7th Cir. 1999) (citing *U.S. v. Murphy*, 937 F.2d 1032, 1039 (6th Cir. 1991)); *see also Corsello v. Lincare, Inc*., 428 F.3d 1008, 1014 (11th Cir. 2005). Thus, a plaintiff bringing a cause of action for FCA conspiracy must allege (1) that "an agreement existed to have false or fraudulent claims allowed or paid" to the government, (2) that each alleged member of the conspiracy "joined that

[19] "Congress added the 'reckless disregard' provision to the [FCA] in 1986." *Urquilla-Diaz v. Kaplan Univ*., 780 F.3d 1039, 1058 (11th Cir. 2015) (citation omitted). According to the legislative history, "this language was added to ensure that 'knowingly' captured "the 'ostrich' type situation where an individual has 'buried his head in the sand' and failed to make simple inquiries which would alert him that false claims are being submitted." *Id* (quoting S. Rep. 99–345, at 21, *reprinted in* 1986 U.S.C.C.A.N. 5266, 5286).

agreement," and (3) that "one or more conspirators knowingly committed one or more overt acts in furtherance of the object of the conspiracy." *See United States ex rel. Miller v. Bill Harbert Int'l Constr., Inc.*, 608 F.3d 871, 899 (D.C. Cir. 2010) (citations omitted); *Rutledge v. Aveda*, No. 2:14-CV-00145-AKK, 2015 WL 2238786, at *12 (N.D. Ala. May 12, 2015) (citing *Corsello*, 428 F.3d at 1014).

B. Marder Defendants Knowingly Submitted False Claims in Violation of the FCA

Based on the present record, there is no genuine issue of material fact that, during the relevant time period, the Marder Defendants knowingly submitted false claims to Medicare by requesting reimbursement for services that were never actually performed—or directly supervised by—Dr. Marder. Specifically, the undisputed evidence shows that Dr. Marder acted at least with reckless disregard when he submitted claims for services he allegedly performed despite Marder's frequent absence from the offices (including expansive periods of foreign travel) on days corresponding to over fifty percent of the payments that Dr. Marder received from Medicare. Quite simply, a reasonable jury could infer Dr. Marder's actual knowledge—or at least his reckless disregard for the veracity of his claims for Medicare reimbursement—simply from the physical impossibility of his seeking payment for services he claimed to have performed or directly supervised despite being absent from the office.

Dr. Marder also received $436,026 for services billed under the CPT code for a Medical Physicist (77336). However, it is undisputed that since 2011 Mr. Kader—the only Medical Physicist to ever work with Dr. Marder and ADSCC—has not rendered care related to any patient except on a limited number of cases during nights and weekends. Mr. Kader also confirmed that if he actually worked on a file he always signed in ink, yet the Government's review of the files revealed hundreds of copies of his signature, but not any originals.

Accordingly, all claims for Medical Physicist services submitted to Medicare by the Marder Defendants since 2011 are false as Dr. Marder had actual knowledge that the Mr. Kader did not perform the corresponding services.

Weighing all inferences in the Marder Defendants' favor, the Court is able to determine as a matter of law that Dr. Marder acted with reckless disregard when he *personally* billed for services, such as biopsies and office visits, using his own identification number rather than the number of his PA's. The result was that Dr. Marder was reimbursed at the 100% rate instead of the 85% rate assigned to PA's, which renders these submitted claims expressly false.

The Government also asserted that the Marder Defendants routinely submitted claims that were false because the services were (1) supported by false documentation,[20] (2) upcoded[21] to a higher CPT reimbursement rate, and (3) not medically necessary. As to the medical necessity of Dr. Marder's use of "hyperfractionation," the Government is essentially asking the Court to weigh the inferences in its favor by relying on its expert testimony to confirm the implausibility of twice a day treatments being medically necessary for a considerable number of patients. This position misconstrues the court's role at the summary judgment stage. *Mize v. Jefferson City Bd. of Educ.*, 93 F.3d 739, 742 (11th Cir. 1996) ("It is not the court's role to weigh

[20] The Government's theory of FCA liability based on document fabrication and duplication—an actionable claim under Section 3729(a)(1)(B)—is raised for the first time on summary judgment and thus it is improper for the Court to resolve it at this juncture. *Ganstine v. Sec'y, Florida Dep't of Corr.*, 502 F. App'x 905, 909 (11th Cir. 2012) ("A plaintiff may not, however, 'amend' his complaint at the summary judgment stage by raising a new claim.").

[21] "Upcoding," refers to "the practice of billing Medicare for services or equipment designated under a code that is more expensive than what a patient actually needed or was provided" the submission of a claim containing a higher CPT code than the visit actually warranted." *United States ex rel. Bledsoe v. Cmty. Health Sys.*, 501 F.3d 493, 498 n.2 (6th Cir. 2007) (explaining that upcoding is a "common form of Medicare fraud") (internal citation and quotations omitted).

conflicting evidence or to make credibility determinations."). Instead, this issue is one that needs to be submitted to the trier of fact.

Although the Government contends otherwise, the result is the same when reviewing the factual record as it relates to the allegations that the Marder Defendants engaged in Medicare "upcoding." Even with an adverse inference, the Court cannot say as a matter of law that no reasonable jury could reach a verdict in favor of the Marder Defendants' use of certain CPT codes—77402, 77407, and 77412 (reimbursed as high as $249.59) versus 77401 (reimbursed between $19.51 and $26.03)—for the superficial radiation services provided at the Port St. Lucie and Okeechobee clinics. Based on the briefs before the court, it is evident that the Government's theory of FCA liability based on a theory of "upcoding" is best left to the assessment of the factfinder. As the Court could not conclude that the claims submitted under CPT Codes 77402, 77407, and 77412 were false as a matter of law, it need not determine whether Dr. Marder acted with the requisite deliberate ignorance or reckless disregard by taking advantage of a disputed legal question over which CPT Code superficial radiation is properly billed under.

Accordingly, the Government's Motion for Summary Judgment against the Marder Defendants as to Counts I and III of the Intervenor Complaint is GRANTED in PART and DENIED in PART for the reasons the Court previously enunciated.

C. Factual Issues Remain on Whether Kendall Defendants Caused False Claims to be Submitted

While the Court was able to determine as a matter of law that the Marder Defendants knowingly submitted false claims in violation of Sections 3729(a)(1)(A) and (B), the record evidence does not support a related finding that the Kendall Defendants caused such false claims to be submitted. Without any specific evidence that the Kendall Defendants acted "knowingly" for purposes of the FCA, summary judgment is not warranted on the Government's FCA claims

that are directed at the Kendall Defendants.[22] Given that a factual dispute remains for trial as to whether the Kendall Defendants knowingly assisted in causing the submission of false claims to the United States, the Government's Motion on Count II of the Intervention Complaint as it pertains to the Kendall Defendants is DENIED.

D. Lack of Record Evidence Regarding Alleged Conspiracy

The Government has not met its initial summary judgment burden by demonstrating an absence of a genuine material dispute of fact regarding the parties' role in a conspiracy to submit a false claim pursuant to 31 U.S.C. § 3729(a)(1)(C). First, there is no undisputed record evidence of an agreement between Marder and Kendall to submit a false claim. Although the Government asserts that the employment agreement between Marder and Kendall was a "sham," such an unsubstantiated assertion does not present the type of situation where the Court can rule as a matter of law that the parties engaged in a conspiracy to submit a false claim. At best, the evidence is conflicting and the decision now lies with the jury to weigh the inferences and judge the credibility of testimony surrounding the Defendants' employment arrangement or alleged conspiratorial behavior.

Accordingly, the Government's Motion for Summary Judgment as to Count V of the Intervenor Complaint is DENIED.

E. Anti-Kickback Statute and Stark Act

Because compliance with the AKS and the Stark Act is a condition of payment for Medicare and Medicaid, claims submitted for services rendered in violation of these statutes "can

[22] Because the Government has failed to establish the requisite level of scienter, the Court need not consider whether the Kendall Defendants met the proximate causation standard set forth earlier in this Order. Even if the Court could determine as a matter of law that the Kendall Defendants acted "knowingly," the Court finds in this instance the better approach is to submit the issue of causation to a jury. *See e.g. Hayes*, 943 F.2d at 1297.

form the basis of liability under the F[CA]." *United States v. Baycare Health Sys*., No. 8:14-CV-73-T-23EAJ, 2015 WL 4878456, at *1 (M.D. Fla. Aug. 14, 2015). The AKS prohibits the payment, receipt, offering, or solicitation of "remuneration" to induce business that is reimbursable under a federal health care program. 42 U.S.C. § 1320a–7b; *see also U.S. ex rel. Osheroff v. Humana Inc*., 776 F.3d 805, 808 (11th Cir. 2015). However, there is no violation of the statute for a payment "by an employer to an employee (who has a bona fide employment relationship with such employer) for employment in the provision of covered items or services." 42 U.S.C. 1320a-7b(b)(3)(B). The bona fide employee safe harbor is discussed further in 42 C.F.R. § 1001.952(i), which provides that payments to employees "for employment in the furnishing of any item or service for which payment may be made in whole or in part under Medicare, Medicaid or other Federal health care programs" are not remuneration and therefore cannot form the basis of AKS violation. *See* 42 C.F.R. § 1001.952(i). The AKS, while often criticized,[23] "is not a highly technical tax or financial regulation that poses a danger of ensnaring persons engaged in apparently innocent conduct. Indeed, the giving or taking of kickbacks for medical referrals is hardly the sort of activity a person might expect to be legal." *United States v. Starks*, 157 F.3d 833, 838 (11th Cir. 1998).

Similarly, the Stark Act prohibits healthcare entities from submitting Medicare claims for payment based on patient referrals from physicians having a "financial relationship" with the entity. 42 U.S.C. § 1395nn; *see also United States ex rel. Mastej v. Health Mgmt. Assocs., Inc*., 591 F. App'x 693, 698 (11th Cir. 2014) ("In its most general terms, the Stark statute prohibits doctors from referring Medicare patients to a hospital if those doctors have certain specified

[23] "The Anti-Kickback Statute is a blunt rather than a precise weapon, an axe rather than a scalpel." Joan H. Krause, *Skilling and the Pursuit of Healthcare Fraud*, 66 U. Miami L. Rev. 363, 371 (2012).

types of financial relationships with that hospital."). Stark also proscribes a healthcare entity from presenting or causing to be presented a Medicare claim for services furnished pursuant to a prohibited self-referral. 42 U.S.C. § 1395nn(a)(1)(B).

The definition of "remuneration" under the AKS "is materially indistinguishable" from the Stark Act's definition. *Ameritox, Ltd. v. Millennium Labs., Inc*., 803 F.3d 518, 521–22 (11th Cir. 2015). The AKS definition includes "'any remuneration (including any kickback, bribe, or rebate) directly or indirectly, overtly or covertly, in cash or in kind.'" *See id*. at 522 (quoting 42 U.S.C. § 1320a–7b(b)). Under Stark, "remuneration" is broadly defined as "'any remuneration, directly or indirectly, overtly or covertly, in cash or in kind.'" *See id.* (quoting 42 U.S.C. § 1395nn(h)(1)(B)).

Because the AKS and Stark Act do not create private rights of action, *see Ameritox*, 803 F.3d at 522, an FCA claim dependent on one of these statutory regimes needs to meet all of the other elements of an FCA violation. *See e.g., U.S. ex rel. Hartwig v. Medtronic, Inc.*, No. 3:11CV413-CWR-LRA, 2014 WL 1324339, at *12 (S.D. Miss. Mar. 31, 2014) ("However, an AKS violation alone does not create a cause of action under the FCA because evidence of an actual false claim is essential to an FCA violation."); *see also McNutt*, 423 F.3d at 1259 ("When a violator of government regulations is ineligible to participate in a government program" for violating AKS or another condition of payment "and that violator persists in presenting claims for payment that the violator knows the government does not owe, that violator is liable, under the Act, for its submission of those false claims").

1. Factual Issues Remain on Whether Defendants Committed a FCA Violation based on Predicate Offenses of AKS and Stark Law

To prevail at summary judgment, the Government must show not only that Defendants paid, or offered to pay, remuneration in exchange for referrals, but also that payments led to false certifications or claims. Drawing every inference in favor of the Defendants, the Court cannot determine as a matter of law that the purported employment relationship between the Marder Defendants and the Kendall Defendants for pathology services was a mere smokescreen for kickbacks, sufficient to take it out of the safe harbor provisions expressly provided for by the AKS and Stark Act. At the very least, there are factual issues remaining on whether (1) Dr. Kendall was an employee entitled to the applicable safe harbor protections and, (2) Dr. Marder actually performed the PC components of the pathology services for which he billed.[24]

The Court is also not convinced by the Government's argument that summary judgment is warranted based on the reasoning set forth in the district court's decision in *Ameritox*. *See Ameritox, Ltd. v. Millennium Labs., Inc.*, 20 F. Supp. 3d 1348, 1356 (M.D. Fla. 2014) (denying in part plaintiff's motion for summary judgment by concluding jury must determine whether provision of free services constituted remuneration). Since it may be likely that Dr. Kendall's provision of discounted pathology services may be considered remuneration, and that one of the safe harbor exceptions may apply, the issue of whether the Marder Defendants and Kendall Defendants engaged in an impermissible referral scheme in violation of AKS and the Stark Act presents a question for the jury. Notably, one specific matter the jury must weigh is whether Dr. Kendall's "fee" for his pathology services is consistent with the fair market value of the services he provided the Marder Defendants. *See* 42 U.S.C. § 1395nn(e)(2).

[24] To be clear, the Government bears the initial burden of proving no issues of material fact remains for each element of a violation of the Stark Act or AKS. Once that occurs, the burden then shifts to Defendants to establish an affirmative defense that their conduct was protected by a safe harbor or exception. *See e.g.*, *Halifax*, 2013 WL 6989775, at *4.

The next issue for the jury—and the crux of whether the AKS and the Stark Act were violated in this case—is whether Defendants possessed the requisite intent to violate the statutes. That is, a trier of fact must also determine whether the parties entered these business arrangements in exchange for, or to induce, patient referrals to Kendall. As it is, the Court concludes that a rational jury could decide in either side's favor on the material questions of whether Defendants paid or obtained remuneration in exchange for referrals, and if so whether this wrongful conduct was willful. *See United States v. Halifax Hosp. Med. Ctr.*, No. 6:09-CV-1002-ORL-31, 2013 WL 6989775, at *6 (M.D. Fla. Nov. 18, 2013).

Accordingly, the Government's Motion for Summary Judgment as to Counts II and IV of the Intervenor Complaint is DENIED as to any claims against the Marder and Kendall Defendants stemming from their alleged involvement in an illegal kickback scheme that violates either the AKS or Stark Act.

F. Government's Common Law Claims

In addition to the aforementioned FCA claims, the Government also moves for summary judgment on its asserted common law claims: (1) Unjust Enrichment (Count VI); and (2) Payment by Mistake (Count VII). Because these common-law claims involve rights of the United States under a nationwide federal program, federal common law governs. *See United States v. Kimbell Foods, Inc.*, 440 U.S. 715, 726 (1979); *Clearfield Trust Co. v. United States*, 318 U.S. 363, 366–67 (1943).

As these are common law claims, the Government may recover the amounts wrongfully or erroneously paid to Defendants by the Medicare program, but it is not entitled to recover any penalties or punitive damages. Because summary judgment was granted as to the FCA claims against the Marder Defendants (Counts I and III), summary judgment is due for these claims as

well. *See e.g., United States v. Aegis Therapies, Inc.*, No. CV 210-072, 2015 WL 1541491, at *14 (S.D. Ga. Mar. 31, 2015).

G. Affirmative Defenses

The Marder Defendants assert twelve purported affirmative defenses including: (1) the Government failed to show that the Marder Defendants had the requisite scienter for FCA liability (Seventh Affirmative Defense); (2) the alleged false certifications were not material to payments made (Tenth Affirmative Defense); and (3) and the relationship between the Marder Defendants and the Kendall Defendants falls under various safe harbor provisions of the AKS and the Stark Law (Twelfth Affirmative Defense). *See* (ECF No. 83) at 24–25. Similarly, the Kendall Defendants plead twenty-one affirmative defenses that for the most part challenge the sufficiency of the Government's prima facie case. *See* (ECF No. 84) at 35–38. Both sets of defendants claim that these affirmative defenses preclude the entry of summary judgment as the Government has failed to rebut them. *See* (ECF No. 182) at 20–21; *see also* (ECF No. 204) at 19.

Although "[e]ntry of a summary judgment is improper when there is no evidence contradicting or opposing an affirmative defense," *Acciard v. Whitney*, No. 2:07-CV-00476-FTM-36, 2011 WL 4552564, at *5 (M.D. Fla. Sept. 30, 2011), merely labeling what is otherwise a denial of an element of plaintiff's prima facie case as an affirmative defense does not preclude the entry of summary judgment. *In re Rawson Food Service, Inc.*, 846 F.2d 1343, 1349 (11th Cir. 1988) ("A defense which points out a defect in the plaintiff's prima facie case is not an affirmative defense.").

In fact, "[t]he defending party must rely on or submit record evidence in support of the purported affirmative defenses to create a genuine issue of material fact preventing the entry of

summary judgment." *Meth Lab Cleanup, LLC v. Spaulding Decon, LLC*, No. 8:14-CV-3129-T-30TBM, 2015 WL 4496193, at *7 (M.D. Fla. July 23, 2015). A review of the Defendants' affirmative defenses reveals that only four of the thirty-two actually qualify as such—the Kendall Defendants' Eighth, Tenth, and Eleventh Affirmative Defenses and the Marder Defendants Twelfth Affirmative Defense—and are fully addressed by the Government's summary judgment motion.

Specifically, the Kendall Defendants' Tenth Affirmative Defense overlaps significantly with the Marder Defendants' Twelfth Affirmative Defense in that the Defendants' claim that their relationship surrounding the pathology services Medicare reimbursed fits within the bona fide employment exceptions of AKS and the Stark Act. Likewise, the Kendall Defendants' Eighth Affirmative Defense is based on the AKS's safe harbor provision. As the Court has already identified that there remains a question of fact on these issues, the Government is not entitled to summary judgment on Defendants' actual affirmative defenses that involve a safe harbor or bona fide employment exceptions. However, the Court finds no record support for the Kendall Defendants' in-office ancillary services affirmative defense to a potential Stark Act violation. Therefore, the Government is entitled to summary judgment as to that affirmative defense.

IV. Conclusion

The FCA was designed by Congress to ". . . encourage private citizens to help the executive branch deter and redress violations of federal law." Evan Carminker, *The Constitutionality of Qui Tam Actions*, 99 Yale L.J. 341, 344 (1989). Throughout its approximate 150 years of existence, the FCA has broadly expanded its scope to recover fraudulent gains from a variety of government contractors. No longer does the statute focus on solely protecting the

Government from purchasing "dying donkeys" or sand instead of sugar. *See United States ex rel. Newsham v. Lockheed Missiles & Space Co., Inc*., 722 F. Supp. 607, 609 (N.D. Cal. 1989) ("For sugar [the government] often got sand; for coffee, rye; for leather, something no better than brown paper; for sound horses and mules, spavined beasts and dying donkeys; and for serviceable muskets and pistols, the experimental failures of sanguine inventors, or the refuse of shops and foreign armories") (quoting Tomes, *Fortunes of War*, 29 Harper's Monthly Mag. 228 (1864)).

Since the passage of the Patient Protection and Affordable Care Act ("PPACA"), a new billion dollar battlefield has emerged with the FCA serving as a "potent weapon in the [G]overnment's . . . arsenal" to combat alleged health care fraud. *See* David L. Douglass, Esq. & Matthew M. Benov, Esq., *Healthcare Fraud Enforcement After Healthcare Reform (or "More. More. More. How Do You Like It? How Do You Like It?")*, 23 No. 6 Health Law. 35 (Aug. 2011) (discussing the evolution of the Government's approach to healthcare enforcement and fraud reduction). While the Government may have scored a minor victory here, the skirmish in this *qui tam* action is far from over. For the counts of the Intervenor's Complaint not resolved by this Order for which there remains a genuine issue of material fact—and for purposes of a damages calculation—the litigants must march forth to trial in order to reach a resolution for any claims triggered by Defendants' allegedly wrongful actions. Therefore, consistent with the Court's most recent scheduling Order, the jury trial on the remaining counts in this cause of action will be held on Monday, October 31, 2016 at 9:00 AM. All other pretrial deadlines remain in effect.

For the foregoing reasons, it is hereby ORDERED AND ADJUDGED that the Government's Motion for Summary Judgment (ECF No. 44) is GRANTED in PART and DENIED in PART.

DONE AND ORDERED in Chambers at Miami, Florida, this 23rd day of September, 2016.

_____
K. MICHAEL MOORE
CHIEF UNITED STATES DISTRICT JUDGE

c: All counsel of record

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No.: 13-24503-CIV-MOORE/MCALILEY

UNITED STATES OF AMERICA
and the STATE OF FLORIDA, *ex rel.*
THEODORE A. SCHIFF, M.D.,

Plaintiffs,

vs.

GARY L. MARDER, D.O.; et al.

Defendants.

UNITED STATES' SUPPLEMENTAL BRIEF IN SUPPORT OF ITS MOTION FOR SUMMARY JUDGMENT ADDRESSING THE ISSUES RAISED IN UNIVERSAL HEALTH SERVICES

I. Introduction

On July 8, 2016 (ECF 242)[1], the Court instructed the Government to file a supplemental brief in support of its motion for summary judgment ("MSJ", ECF 146) addressing the "potential effects" of the Supreme Court's decision in *Universal Health Services, Inc. v. United States ex rel. Escobar*, 579 U.S. ---, 136 S. Ct. 1989 (June 16, 2016). As set forth below, the *Escobar* decision does not alter the conclusion that this Court should grant the government's motion for summary judgment.

II. The Supreme Court's Decision in *Escobar*

In *Escobar*, the Supreme Court unanimously held that liability under the False Claims Act, 31 U.S.C. § 3729 *et seq*., could be based upon an implied false certification theory. "When, as here, a defendant makes representations in submitting a claim but omits its violations of statutory, regulatory, or contractual requirements, those omissions can be a basis for liability if they render the defendant's representations misleading with respect to the goods or services

[1] The Court's order was dated July 7, 2016, but was entered in the FLSD Docket system on July 8, 2016.

provided." 136 S. Ct. at 1999. The Court expressly declined to address whether implied false certification liability can exist in other situations, even absent a misleading partial disclosure or half-truth. *Id.* at 2000 ("We need not resolve whether all claims for payment implicitly represent that the billing party is legally entitled to payment."). The Court also affirmed that the FCA materiality standard is the "natural tendency," and clarified the manner in which that test should be applied. *Id. at* 1995, 2002.

A. Misleading Half Truths or Omissions in the Claims for Payment Are False or Fraudulent Claims Under the FCA

The *Escobar* defendants provided federally funded mental health services using unqualified and unlicensed counselors. Their claims for payment consisted, in pertinent part, of valid Medicaid billing codes for the healthcare services furnished, but those claims did not disclose that those services were performed largely by unqualified and unlicensed healthcare personnel. Although nothing in the defendants' claims was *per se* false, the Court concluded that, in context, they were "misleading half-truths." *Id.* at 2001. "By using payment and other codes that conveyed this information without disclosing Arbour's many violations of basic staff and licensing requirements for mental health facilities, Universal Health's claims constituted misrepresentations." *Id.* at 2000-01.

Relying on the "well-settled meaning of common-law terms," the Court reasoned that "[b]ecause common-law fraud has long encompassed certain misrepresentations by omission, 'false or fraudulent claims' include more than just claims containing express falsehoods." *Id.at* 1999. The Court explained that the claims in *Escobar* fell "squarely within the rule that half-truths ... can be actionable misrepresentations." *Id.* at 2000 and n.3 *(citing* 3 D. Dobbs, P. Hayden, & H. Bublick, LAW OF TORTS §682, pp. 702-703, and n.14 (2d ed. 2011)). The Court also explained that "[t]his rule recurs throughout the common law. In tort law, for example, 'if the defendant does speak, he must disclose enough to prevent his words from being misleading.'" *Id. (citing* W. Keeton, D. Dobbs, R. Keeton, & D. Owen, PROSSER AND KEETON ON LAW OF TORTS § 106, p. 738 (5th ed. 1984)).

B. *Escobar* Materiality Discussion

The Supreme Court also reaffirmed that the "term 'material' means having a natural tendency to influence, or be capable of influencing, the payment or receipt of money or property." *Escobar*, 136 S. Ct. at 2002 (c*iting Neder v. United States*, 527 U.S. 1, 16 (1999) (as using this definition to interpret the mail, bank, and wire fraud statutes), and *Kungys v. United*

States, 485 U.S. 759, 770, (1988) (same for fraudulent statements to immigration officials)). The Court explained that the focus of this inquiry is "the effect on the likely or actual behavior of the recipient of the alleged misrepresentation." *Id.* (citing 26 R. Lord, Williston on Contracts § 69:12, p. 549 (4th ed. 2003) (Williston)). The Court further explained that this inquiry can be undertaken from either the perspective of a "reasonable person" or the particular defendant: a matter is material (1) if a reasonable person would attach importance to it in determining a choice of action in the transaction; or (2) if the defendant knew or had reason to know that the recipient of the representation attaches importance to the specific matter in determining a choice of action, regardless of whether a reasonable person would do so. *Id.*at 2002-2003 (*citing* Restatement (Second) of Torts § 538, at 80)).

The Supreme Court explained that in applying this standard, the label attached to a particular rule, regulation or contract term may be relevant, but is not determinative. Thus, the Court rejected the false dichotomy invoked by some courts between a so-called condition of participation and a condition of payment: "Section 3729(a)(1)(A) imposes liability on those who present 'false or fraudulent claims' but does not limit such claims to misrepresentations about express conditions of payment." *Id.* at 2001 (c*iting United States v. Science Applications Int'l Corp.*, 626 F.3d 1257, 1268 (D.C. Cir. 2010)); *see also Id.* at 2003 ("the Government's decision to expressly identify a provision as a condition of payment is relevant but not automatically dispositive"). Instead, the Supreme Court identified a variety of additional factors bearing on the materiality inquiry, including whether the violation is significant or "minor or insubstantial," *id.* at 2003, whether the violation goes to the "essence of the bargain," *id.* at 2003 n.5 (quoting *Junius Constr. Co. v. Cohen*, 257 N.Y. 393, 400 (1931)), and the actions the government took in this or other cases where the government had knowledge of similar violations, *id.* at 2003-2004. The Supreme Court in *Escobar*, therefore, makes clear that the materiality of a misrepresentation depends not on the specific label attached to the violation but rather the *capacity* of the violation to affect the government decision maker.

III. *Escobar* Supports a Finding of Liability

A. Defendants' Claims Are "False or Fraudulent"

Escobar held a claim could be "false or fraudulent" under the implied false certification theory where "the claim does not merely request payment, but also makes specific representations about the goods or services provided." 136 S. Ct. at 2001. That holding does not

govern this case for two reasons. First, many of the claims in the instant case involve affirmative misrepresentations, not half -truths. The majority of the claims at issue in the MSJ addressed blatantly false misrepresentations regarding *services not rendered* , purported provision of services supported by *fake, cloned* documentation, and services that were "upcoded," which disguised the fact some other lower cost service was actually rendered. MSJ at p.2. Examples of these claims include those that sought payment for (a) Medical Physicist services,[2] (b) Radiation Management services[3] and (c) radiation therapy using Linac Codes.[4] Because these claims were factually false or included factual misrepresentations on their face, the question of whether they were half-truths due to the defendant's *failure to disclose* its noncompliance with a statutory, regulatory, or contractual requirement is irrelevant. *See Escobar*, 136 S. Ct. at 1999 (recognizing the difference between an implicitly false claim and "claims containing express falsehoods").

Second, to the extent the claims at issue here contain implied false certifications, they would be governed by existing Eleventh Circuit precedent that was not overruled by *Escobar*. In particular, the Supreme Court left open the possibility that a claim could be "false or fraudulent" even if it "merely request[ed] payment." 136 S. Ct. at 2000. In leaving that door open, *Escobar* left intact existing Eleventh Circuit case-law finding a claim can be "false or fraudulent" without imposing the additional requirement of a representation about the goods or services provided. For example, in *McNutt v. Haleyville Medical Supplies, Inc.*, 423 F.3d 1256, 1259-60 (11th Cir. 2005), the Court held that the government alleged a valid claim based upon the defendant's violation of the Anti-Kickback Statute ("AKS"), 42 U.S.C. § 1320a-7b(b)(1) and (2), because compliance with the Statute was necessary for reimbursement under the Medicare program. *Id.* at 1260. *See also U.S. ex rel. Keeler v. Eisai, Inc.*, 568 Fed. Appx. 783, 799 (11th Cir. 2014); *United States v. Health Mgmt. Assocs.*, 591 F. App'x 693, 705 (11th Cir. 2014); *United States ex*

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[2] CPT Code 77336. MSJ, p 9- 12; US Statement of Facts (ECT 147)("SOF"), ¶¶57-61 and ¶¶77-98.

[3] CPT codes 77261, 77300, 77280, 77332, 77334, 77336, or 77427. MSJ, p 9- 12; SOF, ¶¶57-61, SOF, ¶¶77-98.

[4] (CPT Codes 77402, 77407 and 77412. MSJ, p. 4 8, 13, SOF, ¶¶16-25, 48-49, 99-102.

rel. Freedman v. Suarez-Hoyos, 781 F. Supp. 2d 1270, 1278-79 (M.D. Fla. 2011).[5] Moreover, since defendants failed to argue their claims were not "false or fraudulent" for this reason, either at the pleadings stage or in their opposition to the summary judgment motion, *see* Motions to Dismiss (ECF 50 and 51) and Responses to the MSJ (ECF 182 and 204), they should not be permitted to do so now.

In any event, even analyzed under the rubric of *Escobar*, the claims alleged here are precisely the sort of "half-truths" that gives rise to FCA liability. In particular, the claims at issue use the very sort of coding that *Escobar* found to constitute "specific representations about the goods or services provided." 136 S. Ct. at 2001. These claims bore CPT codes designated for radiation related services, office visits, biopsies and related services, and pathology procedures. MSJ at p. 3-4, 8-9, 12, 16-21; SOF 44. "[B]y submitting codes that corresponded to specific [medical] services, [the defendant] represented that it had provided [certain] treatment," "[a]nd these representations were clearly misleading, in context" because they "conveyed this information without disclosing [defendant's] many violations of [regulatory] requirements …." *Escobar*, 136 S. Ct. at 2000.

The misleading nature of defendants' claims is illustrated by their use of CPT codes in the 77xxx series for services related to high-energy radiation treatment. Anyone informed that defendants claimed to have provided such treatments would "probably--but wrongly--conclude" that (1) the high-energy radiation service was actually provided; (2) the service was provided with the necessary level of supervision from a licensed physician; and (3) the service was prescribed by a licensed physician based upon an exercise of professional judgment regarding the particular cancerous lesion afflicting that patient. Thus, the claims at issue here are, at a minimum, the very sort of "half-truths" *Escobar* concluded were "false or fraudulent" under the FCA.

B. The Misrepresentations at Issue Are Material

Escobar reaffirmed that, under the FCA, "term 'material' means having a natural tendency to influence, or be capable of influencing, the payment or receipt of money or

[5] In such circumstances, such a "specific representation: may exist, but the Eleventh Circuit recognized the validity of the theory without imposing such a requirement.

property." 136 S. Ct. at 2002; *U.S. ex rel. Matheny v. Medco Health Sols., Inc.*, 671 F.3d 1217, 1228–29 (11th Cir. 2012) (citing *Neder*, 527 U.S. at 16). See *United States v. All Children's Health Sys., Inc.*, No. 8:11-CV-01687-T-27, 2013 WL 6054803, at *8 (M.D. Fla. Nov. 15, 2013) (same); *U.S. ex rel. Bibby v. Wells Fargo Bank, N.A.*, 906 F. Supp. 2d 1288, 1303 (N.D. Ga. 2012) (same). Here, the defendants' violations include claims that: (1) sought payment for services not provided, (2) sought payment for a more expensive procedure that was not provided, *i.e.*, "upcoded," (3) sought payment for services tainted by an improper inducement, (4) sought payment for services that were provided without adequate supervision, and (5) sought payment for services that were not documented. Each of these violations go to the core nature of the services the Government thought it was paying for and were therefore material.

No reasonable person would pay for services that were not rendered. Nor would a reasonable person pay an inflated price for a higher level of service than what was actually provided. *See Hill v. Morehouse Med. Associates, Inc.*, No. 02-14429, 2003 WL 22019936, at *1-2 (11th Cir. Aug. 15, 2003) (claims to Medicare using more expensive CPT billing codes when less expensive ones would have sufficed, altering diagnosis codes, using inappropriate and more expensive diagnosis codes, and billing visits unsupervised by physicians as if physicians were present, was sufficiently pleaded as a False Claims Act violation). Here, for instance, the reimbursement rate for the service defendants actually provided (CPT Code 77401) was between $19.51 and $26.03 per treatment while, for the same period, the reimbursement rates for the service the defendants falsely claim they provided (CPT Codes 77402, 77407, and 77412) were as high as $249.59. SOF 23. This nearly tenfold difference in reimbursement rates would be significant to any reasonable person and thus material.

Likewise, defendants' omission of information regarding their noncompliance with Federal statutes prohibiting the acceptance of kickbacks in connection with provision of medical services is also material. The AKS and the Stark Law both include language that establishes congressional intent that compliance therewith is material. The AKS makes it a felony to offer kickbacks or other payments in exchange for referring patients "for the furnishing of any item or service for which payment may be made in whole or in part under a Federal health care program." 42 U.S.C. § 1320a–7b(b)(2)(A). Further, the AKS states that a claim that includes items or services resulting from its violation constitutes a false or fraudulent claim for purposes of … [the FCA]." 42 U.S.C. § 1320a-7b(g). The Stark Law expressly prohibits the presentation

or payment of claims for any services referred in violation of its provisions. 42 U.S.C. §§ 1395nn(a)(1), (g)(1). The undisputed and well-established laws, regulations, and guidance about the AKS and Stark Law, along with their label as a condition of payment, are very strong evidence of their materiality. Compliance with the AKS and the Stark Law go to the essence of the claims by ensuring that a patient receives a particular service because he or she needs it, and not because a doctor benefits financially for providing it. *McNutt*, 423 F.3d at 1259.

Lastly, here, the kickbacks were neither minor nor insignificant, and had a value of at least $1.3 million. MSJ, p. 18, SOF, ¶¶165. As was the case with representations for services not rendered and inflated billing codes, no reasonable person could conclude such significant kickbacks were not material to the government's payment decision. See *McNutt*, 423 F.3d at 1260 (Compliance with the AKS "is necessary for reimbursement under the Medicare program; and the [defendants] submitted claims for reimbursement knowing that they were ineligible for the payments demanded in those claims.").

The fourth category of violations, Defendants' omission of information regarding noncompliance with critical Medicare requirements that require that services rendered to a Medicare beneficiary be directly and personally supervised by a physician who is in the office and immediately available is also material. SOF, ¶14 and App. C, ¶14 and Ex. C9 (ECF 148-6, p. 9). Given the self-evident danger and complexity of irradiating a human being to cure cancer, direct supervision by a doctor would be important to any reasonable person. The materiality of these requirements is further reinforced by related rules dictating that in the physician's absence no payment at all can be made, with the one exception being when specialized, highly trained personnel known as *non-physician practitioners* (NPPs) are in the office, but even then the reimbursement is cut to 85 percent of the physician fee schedule. *See U.S. v. R&F Properties of Lake County, Inc.*, 433 F.3d 1349, 1356 (11th Cir. 2005) (with respect to claims submitted without the required physician supervision, the Court notes that Medicare claims may be false if they claim reimbursement for services that are not reimbursable or not rendered as claimed); MSJ, p. 8-9.

Here, Marder did not just fail to supervise the radiation or other services on an occasional basis. The undisputed evidence established that he was only physically present in his satellite office once every two weeks even though radiation was administered every day. Even in his main office, he normally worked only on Monday and Wednesday, and also took off most of

July and December each year. SOF, ¶¶39-43. Indeed, on at least one occasion, Marder billed for radiation treatments he was ostensibly "supervising" when he was halfway across the world in Israel for an entire month (claiming to be receiving medical treatment for his own illness) with no other physician having ever stepped foot in his offices while he was gone. SOF, 41 App. H, ¶19; App. I, ¶39 and Ex. I26. Despite his extensive absences, every single claim that he ever billed was in his own name thereby representing that he was in the office. SOF, ¶178.

The last category of violations, defendants failure to disclose their violation of Medicare regulations that require providers to maintain records containing sufficient information to determine whether payment is due and the amount to be paid, 42 USC 1395l(e); 42 USC 1395g(a); 42 CFR § 424.5(a)(6), is likewise material. These directly impact the care provided to the patient, and a reasonable person would understand their importance. For instance, such records would be necessary for a patient who has a recurrence of cancer near an area previously treated. SOF 102-103. Here, such a patient would be seriously disadvantaged because the documentation was not just deficient in an inconsequential manner, but absent in its entirety. Indeed, the undisputed evidence was that no genuine documentation of the radiation prescription or other management services existed at all. The only documents that did exist were faked and contradictory. SOF, ¶¶77-98. Thus, both a reasonable person, as well as the defendant, would find the violation of these Medicare regulations by the defendant to be material.

Finally, defendants cannot credibly claim they did not know each of these violations were material. As an initial matter, Department of Health and Human Services has repeatedly advised health care providers for many years, both in formal and informal guidance as well as enforcement actions, of the centrality of the adhering to its regulations in general and the AKS and Stark Law in particular. Any provider that participates in federal health care programs knows or should have known of the centrality of the AKS and the Stark Law. Indeed, the defendants themselves had to acknowledge that fact when they signed multiple Medicare enrollment applications. SOF 7-8. Moreover, given the importance of each of these violations to the nature of the services the Government thought it was paying for, "a defendant's failure to appreciate the materiality of that condition would amount to 'deliberate ignorance' or 'reckless disregard' of the 'truth or falsity of the information' even if the Government did not spell this out." *Escobar*, 136 S. Ct. at 2002 (quotation marks in original).

IV. Conclusion

For the foregoing reasons, plaintiff respectfully submits that the Supreme Court's decision in *Escobar* reaffirms that the Court should grant plaintiff's motion for summary judgement.

Dated: July 23, 2016

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that on July 23, 2016, I electronically filed the foregoing with the Clerk of Court, using CM/ECF. I also certify that the foregoing document was served on all counsel of record via transmission of Notice of Electronic Filing generated by CM/ECF.

/s Mark Lavine
Mark Lavine

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No. 16-20471-CR-ALTONAGA

UNITED STATES OF AMERICA

vs.

MICHAEL BAHRAMI,

Defendant.
_____/

GOVERNMENT'S TRIAL BRIEF

The United States of America, through undersigned counsel, submits this trial brief for purposes of summarizing certain legal and factual issues it believes will be relevant for the upcoming trial in this case, which is scheduled to begin on January 17, 2017.

I. Facts to Be Presented At Trial

The Government submits that the evidence at trial will establish the following facts:

Defendant MICHAEL BAHRAMI (the "Defendant"), a medical doctor, conspired to defraud the United States and to receive kickbacks in exchange for referring patients for purported home health services that often were not medically necessary and/or were not provided. The conspiracy lasted from at least 2006 until at least 2011, and the referrals were made to a series of home health agencies ("HHAs") that were owned and/or managed by the Defendant's co-conspirators. Those HHAs were Willsand Home Health Agency, Inc. ("Willsand"), JEM Home Health Care, LLC ("JEM"), and Healthy Choice Home Health Services ("Healthy Choice). In total, the Defendant and his co-conspirators caused Medicare to pay more than $500,000 in claims that were based on referrals procured by the payment of kickbacks to the Defendant.

Home health care generally consists of services provided to Medicare beneficiaries who are confined to the home, i.e. are "homebound." If a patient is homebound, Medicare will cover a

variety of services, including physical therapy, skilled nursing care, home health aide services, and occupational therapy. For an agency to bill for home health therapy, it must develop a plan of care ("POC") with a physician who is overseeing the care of the patient.

The conspiracy charged in the Indictment began at Willsand, which was owned by Eulises Escalona. In 2005, Khaled Elbeblawy began working at Willsand. Soon thereafter, Mr. Escalona put Mr. Elbeblawy in charge of paying illegal bribes and kickbacks to doctors, patient recruiters, and staffing companies. Specifically, Mr. Elbeblawy personally paid cash kickbacks to doctors, including the Defendant, Jose Avila and Kansky Delisma, in exchange for patient referrals and the doctors' signatures on POCs and other medical records authorizing treatment that was not medically necessary and/or not provided. The Defendant joined the conspiracy in 2006, when Mr. Elbeblawy began paying the Defendant bribes and kickbacks in exchange for referrals to Willsand.

As Willsand grew, Mr. Elbeblawy and Mr. Escalona decided to expand the fraud and jointly purchased JEM, another HHA, in approximately 2007. Mr. Elbeblawy and Mr. Escalona ran the fraud in the same way at JEM as they had at Willsand. At the time, the Defendant was working in the same building as JEM, and Mr. Elbeblawy paid him bribes and kickbacks in exchange for referrals to both JEM and Willsand. In approximately 2009, Mr. Elbeblawy and Mr. Escalona had a falling out, and Mr. Elbeblawy took sole control of JEM.

Once Mr. Elbeblawy took control of JEM, he continued to run the fraud as he had with Mr. Escalona. He continued to pay kickbacks to the Defendant, and others, and JEM continued to bill Medicare for treatment that was not medically necessary, not provided, and/or procured by the payment of kickbacks.

In or about 2009, Medicare suspended JEM's status as a Medicare provider on suspicion of fraud. As Mr. Elbeblawy could no longer use JEM to bill Medicare, he and his then-wife,

Cynthia Vilches bought Healthy Choice, a third HHA, where he continued to run the exact same fraud scheme, including paying the Defendant kickbacks and bribes in exchange for patient referrals.

From January 2006 until May 2013, Willsand, JEM, and Health Choice submitted more than $56 million in claims to Medicare. Medicare paid more than $40 million based on these claims. During the pendency of the conspiracy, Medicare paid Willsand, JEM, and Healthy Choice more than $500,000 based on referrals made by the Defendant, which were procured by the payment of kickbacks and bribes.

The evidence to be presented at trial includes the testimony of the Defendant's co-conspirators, including Mr. Escalona, Ms. Vilches, Mr. Delisma and Mr. Avila. The United States will also introduce documents and other exhibits to corroborate the co-conspirator testimony, including bank records, Medicare claims data, and logs obtained from the home health agencies recording patient referrals from the Defendant. The United States will also introduce video recordings containing conversations between Mr. Elbeblawy and Defendant in which the Defendant agreed to accept money from Mr. Elbeblawy in exchange for patient referrals, and a video recording of Defendant's post-arrest statements, in which that the Defendant admits that Mr. Elbeblawy offered him kickbacks and admits to accepting kickbacks from others in the past, despite knowing it was wrong to do so.

II. Anticipated Legal Issues

A. The Defendant Should Be Precluded from Presenting Evidence of "Good Conduct" to Defeat the Charges in the Indictment

The United States expects that the Defendant intends to elicit testimony about patients the Defendant referred without soliciting or receiving kickbacks, patients for whom medically necessary treatment was ordered, and/or patients for whom services were actually provided.

The Eleventh Circuit has stated that evidence that a defendant engaged in legal, honest conduct some of the time is simply irrelevant to the question of whether the defendant engaged in, and/or had knowledge of, the charged fraud, because "evidence of good conduct is not admissible to negate fraudulent intent." *United States v. Ellisor*, 522 F.3d 1255, 1270 (11th Cir. 2008) (quoting *United States v. Camejo*, 929 F.2d 610, 613 (11th Cir. 1991)); *see also United States v. Grimm*, 568 F.2d 1136, 1138 (5th Cir. 1978) ("Evidence of noncriminal conduct to negate the inference of criminal conduct is generally irrelevant"); *United States v. Walker*, 191 F.3d 326, 336 (2d Cir. 1999) (whether the defendant "had prepared other, non-fraudulent [immigration] applications was simply irrelevant to whether the applications charged as false statements were fraudulent"); *United States v. Scarpa*, 897 F.2d 63, 70 (2d Cir. 1990) ("A defendant may not seek to establish his innocence . . . through proof of the absence of criminal acts on specific occasions.").

The Eleventh Circuit in *Ellisor* – a mail fraud case involving a scheme to promote and sell tickets for a Christmas show that never took place – affirmed the district court's ruling precluding the defendant from offering evidence that he had produced actual shows in the past to negate his fraudulent intent. *Ellisor*, 522 F.3d at 1259-62, 1270-71. Specifically, the Eleventh Circuit ruled these specific acts of "good character" were inadmissible under Federal Rules of Evidence 404(b) and 405(b). *Id*. at 1270-71.

Ellisor cites to *United States v. Marrero*, a false claims case involving overbilling and billing for services not rendered by a psychologist. *Ellisor*, 522 F.3d at 1270-71 and n. 21 (citing *Marrero*, 904 F.2d 251, 254-56 (5th Cir. 1990)). In *Marrero*, the Fifth Circuit precluded the psychologist from entering evidence of her legitimate billings. The court noted that "[t]he fact that [the defendant] did not overcharge in every instance in which she had the opportunity to do so is not relevant to whether she, in fact, overcharged as alleged in the indictment." *Id.* at 260. The

court also excluded as irrelevant a survey of all of the defendant's patients, which purportedly showed that seventy-seven out of the ninety-nine responding patients attested that her office's bills were accurate. *Id.* (citing *Grimm*, 568 F.2d at 1138).

Here, the Indictment alleges a conspiracy to receive kickbacks. Thus, at issue are the payment and receipt of kickbacks underlying the conspiracy, as well as the fraudulent billings that served as the impetus for the conspirators to pay and receive kickbacks. At trial the government will introduce evidence to establish the general falsity of billings and treatments and the payments of specific kickbacks. In response, the Defendant is free to attack the accuracy of the government's allegations regarding the falsity of those billings and treatments and the existence of the kickbacks. However, whether the Defendant also referred patients that resulted in the submission of true billings or did not receive kickbacks on certain occasions are inadmissible.

B. The Court Should Preclude Any Evidence Statements, Commentary, and Arguments Related to Shifting Blame to the Victim.

Evidence that Medicare failed to take adequate precautions to insulate itself from fraud, waste and abuse is not admissible. It is well-established that the negligence of the victim in failing to discover a fraudulent scheme is not a defense to the defendant's criminal misconduct. "A perpetrator of fraud is no less guilty of fraud because his victim is also guilty of negligence." *United States v. Svete*, 556 F.3d 1157, 1165 (11th Cir. 2009); *see also United States v. Coyle*, 63 F.3d 1239, 1244 (3d Cir. 1995) (negligence of victim in failing to discover a fraudulent scheme is not a defense to criminal conduct).

Indeed, "a victim of fraud need not "exercise the care of a reasonable man for his own protection." *Svete*, 556 F.3d at 1164. In *Svete*, the Eleventh Circuit, sitting *en banc*, explained, "whatever role, if any, a victim's negligence plays as a bar to civil recovery, it makes little sense

as a defense under a criminal statute that embraces '*any* scheme or artifice to defraud.'"[1] *Id.* at 1165. Therefore, the Defendant cannot point at Medicare's failure or inability to discover the crime as an excuse for his own conduct.

C. Summary Testimony

Towards the end of its case-in-chief, the government intends to offer a number of summary exhibits pursuant to Federal Rule of Evidence 1006. For example, the government will introduce summaries of the Medicare claims made by Willsand, JEM, and Healthy Choice with the Defendant listed as the referring physician.[2] It will also offer summary exhibits of financial transactions in bank accounts controlled by the Defendant, Willsand, JEM and Healthy Choice. Additionally, the government intends to elicit brief summary testimony related to evidence previously admitted in order to provide context for the summary exhibits. Because such testimony would be helpful to the jury in determining the truth, such testimony should be permitted.

Such testimony is authorized under Federal Rule of Evidence 611(a), which allows a court to "exercise reasonable control over the mode . . . of presenting evidence so as to . . . make the . . . presentation effective for the ascertainment of the truth." FED. R. EVID. 611(a). Particularly for

[1] "Any scheme or artifice to defraud" is part of the health care fraud statute, 18 U.S.C. §1347, which is modeled after the mail, bank and wire fraud statutes. *United States v. Mermelstein*, 487 F. Supp. 2d 242, 254 n.2 (E.D.N.Y. 2007) ("The health care fraud statute is modeled after the bank fraud statute, 18 U.S.C. § 1344, and the bank fraud statute was modeled after the federal mail and wire fraud statutes, §§ 1341 and 1343.").

[2] Rule 1006 permits the government to "use a summary, chart, or calculation to prove the content of voluminous writings, recordings, or photographs that cannot be conveniently examined in court," provided the originals or duplicates are available for inspection and admissible. FED. R. EVID. 1006. Although the government intends to offer many of the underlying voluminous documents into evidence for the jury's inspection, such admission is not necessary so long as the materials or documents are admissible. *Peat, Inc. v. Vanguard Research, Inc.*, 378 F.3d 1154, 1160 (11th Cir. 2004). Similarly, the admission of such evidence does not preclude the use of summary exhibits; "[t]he fact that the underlying documents are already in evidence does not mean that they can be 'conveniently examined in court.'" *United States v. Milkiewicz*, 470 F.3d 390, 397 (1st Cir. 2006).

complex cases, courts generally allow the government to offer such limited summary testimony. *See e.g.*, *United States v. Armstrong*, 619 F.3d 380, 385 (5th Cir. 2010); *United States v. Whitfield*, 590 F.3d 325, 364 (5th Cir. 2009); *United States v. Ollison*, 555 F.3d 152, 162 (5th Cir. 2009); *United States v. Pree*, 408 F.3d 855, 868 (7th Cir. 2005); *United States v. Johnson*, 54 F.3d 1150, 1161 (4th Cir. 1995). The admission of such testimony pursuant to Rule 611(a) is particularly appropriate during more complex cases where juror confusion may result from a large number of exhibits and/or witnesses. *See United States v. Ray*, 370 F.3d 1039, 1046–47 (10th Cir. 2004), *vacated on other grounds*, 125 S. Ct. 995 (2005); *United States v. Scales*, 594 F.2d 558, 562 (6th Cir. 1979).

When summary testimony is given, the evidence being summarized has already been admitted at trial via exhibits or prior witness testimony. *See e.g.*, *United States v. Bishop*, 264 F.3d 535, 547 (5th Cir. 2001); *United States v. Shirley*, 884 F.2d 1130, 1133 (9th Cir. 1989); *United States v. Lemire*, 720 F.2d 1327, 1347 (D.C. Cir. 1983). In this case, such admitted "evidence—involving numerous witnesses, technical testimony, and scores of exhibits—has sufficient complexity to justify use of a summary witness." *Armstrong*, 619 F.3d at 385 (affirming use of summary witness in insurance fraud trial); *see also United States v. Echols*, 574 F. App'x 350, 356 (5th Cir. 2014) (affirming use of summary testimony in Medicare fraud trial based on fact that "case had complexity because it involved multiple billings for numerous patients over years"). Such summary testimony will serve the jurors as an essential "aid to put the myriad of complex and intricate pieces of testimonial and documentary evidence comprising the puzzle together." *United States v. Winn*, 948 F.2d 145, 157 (5th Cir. 1991). Allowing such summary testimony in this case will promote the interests of the public and the parties in the efficient ascertainment of truth. Additionally, the government requests that at the time summary testimony or charts are

offered, the court give a contemporaneous instruction to the jury on the nature of summaries. *See United States v. Whitfield*, 590 F.3d 325, 365 & n.29 (5th Cir. 2009) (noting, approvingly, that district court gave instruction that "'[c]harts and summaries are valid only to the extent that they accurately reflect the underlying supporting evidence'"). The government has proposed such an instruction, which is attached as Exhibit A.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I electronically filed the foregoing document with the Clerk of the Court using CM/ECF on January 2, 2017.

/s/ Vasanth R. Sridharan
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EXHIBIT A

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No. 16-20471-CR-ALTONAGA

UNITED STATES OF AMERICA

vs.

MICHAEL BAHRAMI,

Defendant.
_____/

GOVERNMENT'S PROPOSED JURY INSTRUCTION REGARDING THE USE OF SUMMARY EVIDENCE

The government has presented exhibits in the form of charts and summaries. I have decided to admit these charts and summaries in addition to or in lieu of the underlying documents that they represent in order to save time and avoid unnecessary inconvenience. These charts and summaries do not constitute any findings by the court. You should consider these charts and summaries as you would any other evidence. It is for you to decide whether the charts, schedule or summaries correctly present the information contained in the testimony and in the exhibits upon which they are based. You are entitled to consider the charts, schedule and summaries if you find that they are of assistance to you in analyzing and understanding the evidence. You are to make the ultimate decision as to what weight, if any, should be given to the evidence.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No. 16-20471-CR-ALTONAGA

UNITED STATES OF AMERICA

vs.

MICHAEL BAHRAMI,

Defendant.
_____/

PROPOSED WITNESS LIST OF THE UNITED STATES

The United States of America hereby files this Proposed Witness List:

1. Jose Avila
2. Kansky Delisma
3. Eulises Escalona
4. FBI Special Agent Lynnette Alvarez-Karnes
5. HHS/OIG Special Agent Amber Kilpatrick
6. Melissa Parks
7. Stephen Quindoza
8. Records Custodian for Banco Popular
9. Records Custodian for Bank of America
10. Records Custodian for Citibank
11. Records Custodian for City National Bank of Florida
12. Records Custodian for JP Morgan Chase Bank
13. Records Custodian for Ocean Bank

14. Cynthia Vilches

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I electronically filed the foregoing document with the Clerk of the Court using CM/ECF.

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